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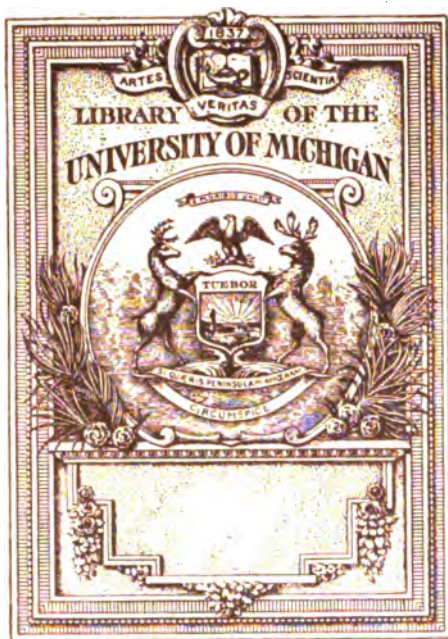
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ANNUAL REPORT

OF THE

OF

3110 Auditor of State

TO THE

Governor, the General Assembly and the
Taxpayers of the State of Ohio

FOR THE

FISCAL YEAR ENDING JUNE 30, 1921



The Kelly-Springfield Printing Company.
State Printers,
1922.
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Ohio Auditor of St.
8-22-1922

AUDITORS OF STATE

Term Under Constitution of 1802, Three Years. Term Under Constitution of 1851, Four Years.

1803—1808.....	THOMAS GIBSON
1808—1815.....	BENJAMIN HOUGH
1815—1833.....	RALPH OSBORN
1833—1839.....	JOHN A. BRYAN
1839—1845.....	JOHN BROUGH
1845—1852.....	JOHN WOODS
1852—1856.....	WM. D. MORGAN
1856—1860.....	FRANCIS M. WRIGHT
1860—1863.....	ROBERT W. TAYLER
1863—1864.....	OVIATT COLE
1864—1872.....	JAMES H. GODMAN
1872—1880.....	JAMES WILLIAMS
1880—1884.....	JOHN F. OGLEVEE
1884—1888.....	EMIL KIESEWETTER
1888—1896.....	EBENEZER W. POE
1896—1909.....	W. D. GUILBERT
1909—1913.....	E. M. FULLINGTON
1913—1921.....	A. V. DONAHEY
1921.....	JOSEPH T. TRACY

JOSEPH T. TRACY Auditor of State
CHURCH E. BROTTON..... Deputy Auditor of State

ANNUAL REPORT

of the

AUDITOR OF STATE

For the Fiscal Year Ended June 30, 1921.

OFFICE OF THE AUDITOR OF STATE,
COLUMBUS, OHIO, December 31, 1921.

To His Excellency, HARRY L. DAVIS, Governor of Ohio.

In pursuance of the requirements of law, the following report is presented.

Following the precedent of the office, the appropriation accounts were not closed until December 31, 1921, in order to pay all claims properly chargeable as expenses of the fiscal year. This has delayed the compilation of the report.

Inasmuch as this report includes the last six months of service of my predecessor in office, no revision as to form or subject matter is attempted; the same tables and statements as have appeared in previous reports are included herein, with the exception that this report omits the supplemental detailed classification of Personal Service, Maintenance and Equipment, for the reason that no two persons, in making said classifications, would arrive at the same figures.

The only additional feature is, that for the first time in these reports the actual expenses of the fiscal year which remained unpaid at the close of the year, are given as to each department. With like information which is now being compiled for next year's report it will be possible, at the close of the present fiscal year ending June 30th next, to show the *actual cost of each department* of the state government instead of the amounts expended within the year covered by the report. The expenditures from each appropriation account are also given as additional information.

The following statement gives the financial condition of the state at the close of each of the past nine fiscal years:
STATEMENT OF ACCOUNTS WITH ALL STATE FUNDS FOR EACH FISCAL YEAR FROM 1913 TO 1921 INCLUSIVE.

Fiscal year.	Total amount appropriated including receipts. All funds.	Total disbursed during fiscal year. All funds.	Total receipts during fiscal year. All funds.	Excess of disbursements over receipts for fiscal year. All funds.	Excess of receipts over disbursements for fiscal year. All funds.	Total cash balance at end of fiscal year. All funds.
1913.....	\$24,929,754 90	\$14,707,624 46	\$15,578,471 60		\$870,847 14	\$5,535,698 33
1914.....	29,347,632 38	18,345,251 65	20,544,539 15		2,199,287 50	7,734,985 83
*1915.....	24,374,544 09	11,886,009 06	11,541,588 84	\$344,420 22		7,390,565 96
1916.....	30,822,544 19	19,695,902 33	19,175,760 29	520,142 04		6,870,423 92
1917.....	30,515,788 88	21,293,020 88	20,910,626 83	382,394 05		6,488,029 87
1918.....	39,623,867 05	22,827,295 61	23,695,073 34		870,226 91	7,355,807 60
1919.....	39,345,420 56	25,934,104 33	25,476,682 23	457,422 10		6,898,385 50
1920.....	56,724,824 65	29,479,260 84	31,592,058 27		2,112,797 43	9,011,182 93
1921.....	67,336,494 98	47,808,266 16	50,394,364 91		2,586,098 75	13,695,947 76

*1915—Shows seven and one-half months caused by change of end of fiscal year from November 15th to June 30th.

NOTE—The large cash balance at the end of each fiscal year does not represent a surplus—simply the total unexpended balance in the state treasury. A large portion of the balances in all the funds are obligated for specific purposes.

It will be observed by reference to Statement No. 1 on page 6 that the balance in the state treasury has increased over three million dollars, with the purely trust funds eliminated.

We believe an explanation of the general revenue and state highway funds will be of value to the public, as nearly all state activities are financed through these two funds.

General Revenue Fund.

The financial standing of the state is reflected by the condition of the general revenue fund. All other funds are of a trust nature, except the highway fund, which is expended in every county of the state for the construction and repair of highways. A study of the financial operations of the general revenue fund for the year ending June 30, 1921, discloses the following facts:

Balance at close of fiscal year.....	\$3,556,347 42
Balance at beginning of year.....	931,063 78
Increase	\$2,625,283 64

The balance at the beginning of this year, to-wit, \$931,063.78, was wholly expended in the payment of obligations of the preceding year. In other words, if the obligations of said preceding year had been paid, it is safe to say there would have been a deficit instead of a balance on June 30, 1920.

Of the balance at the close of this year, to-wit, \$3,556,347.42, \$1,056,009.67 was expended after June 30, 1921, in payment of expenses of the year. Therefore, this should be deducted from the balance existing in the treasury, which leaves a net balance of \$2,500,337.75 available to meet future obligations. This indicates that insofar as state finances are concerned, no search for additional sources of revenue is necessary.

State Highway Fund.

Notwithstanding the intensive building program inaugurated and conducted by Director Herrick, resulting in almost doubling the expenditures of said department over the preceding year, yet, owing to the increase of collections resulting from the graduated license fee on automobiles and motor vehicles, there is an increase of over two hundred thousand dollars in the balance remaining in said fund at the close of the year. The balance of \$8,317,624.80 at the close of the year was wholly encumbered by existing road contracts.

Certain disclosures of evidence given before a committee of the House of Representatives of the last legislature relative to conditions existing in several cost-plus contracts made under the former administration, then under course of construction, resulted in the General Assembly making an appropriation for a continuous audit and investigation of all work performed by the Highway Department.

In carrying out this expressed will of the legislature, two field men have been appointed and equipped for travel so as to keep in close touch with all contracts under construction. Their work should prove a deterrent to all persons connected with the construction of public highways disposed to not faithfully perform their duties in accordance with the plans and specifications a part of their several contracts. Likewise, it will bring about a more faithful performance of duty by all officials and employees in the supervision of such work.

DEPARTMENTAL EXAMINATIONS.

State Institutions and Departments.

Special attention has been given to the work of the departmental examiners from the beginning of my term of office, with the result that the examination of practically all state departments have been brought up to date by the six regular examiners assigned to this work.

Without request of this office, the last general assembly extended the scope of this department so as to insure auditing of all expenditures from the state treasury, by providing an appropriation for additional examiners for the Highway and Welfare Departments.

Welfare Department (Board of Administration)

Expenditures of the twenty-three state institutions under the Board of Administration, aggregating about eight million dollars annually, had never been audited by this office. Under the present arrangement one examiner with full authority under the bureau of accounting law, has been assigned to this work and all expenditures are carefully audited before payment.

Workmen's Compensation Fund (State Insurance Fund)

This fund had never been audited from its inception and the task is one of immense proportions. A state examiner and assistant are now engaged in this work, which will lead to a systematization of records and accounts that will give information of special value to those administering this highly beneficial state undertaking. It will also give important facts to the public and to those contributing to said fund, to which they are entitled. The work is wholly constructive and we are meeting with the hearty co-operation of those in charge. I am quite sure the enactment of this law, inaugurating supervisory service, will prove of much value to the taxpayers of Ohio.

Miami Conservancy District.

This law was the result of agitation from the section of the state interested therein, and a state examiner of the bureau of accounting with two assistants are now engaged in said audit. It would be premature to make any statement as to the results at this time, further than to say that the work is progressing satisfactorily and there will be an early report.

Kenton Conservancy District.

This audit will be commenced very soon, and it is a minor undertaking as compared with the Miami district.

School Lands.

Mr. J. C. Fowler, the deputy in charge of school lands, has given his entire time to this work and in consequence several leases for mineral rights have been consummated of especial financial advantage to the fund. The recovery of several tracts of school lands through lapsed leaseholds has been made. The disposition of what has been practically waste lands, so far as resultant revenues to the funds are concerned, is being considered with those in charge of the establishment of game preserves and reforestation.

Lands that produce a net income of less than their value in some other form, are being investigated and changes made for the best interests of the school and ministerial trusts.

Questionable titles are being cleared, classified records of mineral and timber lands are being made, and the preparation of a complete record (including maps) of all of said school and ministerial lands is nearing completion.

Emergency and Controlling Boards.

The emergency fund has been conserved to the greatest possible extent. At the close of the fiscal year \$4,157.84 was lapsed.

Through the operation of these boards, meeting from week to week, a close supervision of expenses in all departments is accomplished. The object of any detail to appropriations is to compel economy by placing such amounts for specific purposes as really prove restrictive on the administrative officer. Appropriations may as well be made in "lump sum," placing the responsibility on the head of the department to efficiently and economically administer his office, unless a limited amount is placed for each specific purpose. If the several amounts are not in fact restrictive, it is more wasteful of public funds than "lump sum" appropriations, for the reason that the tendency of administrative officers is to spend the various detailed sums, if so made, whether it is absolutely necessary or not. The objects and purposes of the emergency board and controlling board are to render the appropriations more flexible, constantly maintaining only sufficient funds in each appropriation to carry out the departmental activities if wisely and economically expended. The official in charge is constantly under pressure to economize in order that he may continue to efficiently operate within his appropriations.

I deem it fitting and proper for me, as final disbursing officer of the state, to recognize the value of the services of the two chairmen of the finance committees of the House and Senate, ex-officio members of these boards. The information acquired by these officials in the preparation of the appropriation bills has been of great value to the administrative officials who are endeavoring to economically and efficiently operate their departments.

Sundry Claims Board.

The work in connection with sundry claims has been systematized. The various departments have been instructed to immediately secure and preserve the evidence and have the claims presented from time to time as they accrue while it is still possible to obtain the evidence necessary to establish the facts and more accurately determine the rights of the parties. If the claim is just, it should be paid promptly. Claims long deferred should be carefully and critically investigated before payment.

Receipts.

A healthy increase in receipts from cigarette tax, inheritance tax, Dow tax, also Crabbe law fines, has been noted, and it is safe to say that further increases during the biennium will ensue, particularly from the Dow tax levies made through the State Prohibition Department. However, the law as to liens against real property should be amended so as to better protect the innocent fee holder.

Public Debt.

During the year, the public debt of the various counties, cities, school districts, villages and townships has increased \$97,632,594.00, or at the rate of 19.1%, or \$16.95 for every man, woman and child in Ohio. The wealth of the state as represented by the tax duplicate has increased \$1,025,078,248.00, or at the rate of 10.6%.

It will be observed that the increase of the public debt is at a rate almost twice that of the increase of the wealth of the people.

If the political subdivisions of the state are not to become bankrupt, it is evident that this ratio of debt to wealth must be materially reduced, otherwise a still greater proportion of our future tax collections must be withdrawn from the needed revenues for current expenses of government and be applied to the payment of debt obligations created in previous years.

Respectfully submitted,

JOSEPH T. TRACY, Auditor of State.

STATEMENT No. 1.

CONDENSED STATEMENT OF THE SEVERAL STATE FUNDS SHOWING THE STATE FINANCES FOR THE YEAR
ENDING JUNE 30, 1921.

Fund.	Auditor's Balance Subject to Draft July 1, 1920.	Receipts and Transfers.	Totals.	Disbursements and Transfers.	Auditor's Balance Subject to Draft June 30, 1921.	Outstanding Warrants.	Cash Balance in Treasury June 30, 1921.
General Revenue.....	\$931,063 78	*\$663,685 56 26,391,138 91	\$27,985,888 25	*\$1,470,434 97 22,959,105 86	\$3,556,347 42	\$401,432 31	\$3,957,779 73
Sinking.....	20,438 15	*290,163 49 21,206 54	331,898 18	*66,422 31 256,262 08	9,213 79	-----	9,213 79
Common School.....	40 00	*1,173 856 19 9,767,695 03	10,941,501 22	10,698,163 47 *411,695 22	243,427 75	50,931 13	294,358 88
University.....	-----	417,388 48 *3,040 28	417,388 48	*185,568 03 9,690,110 84	5,693 26	-----	5,693 26
Highway.....	7,975,028 72	10,215,234 67	18,193,303 67	-----	8,317,624 80	176,109 13	8,493,733 93
Liquor License.....	16 70	-----	16 70	-----	16 70	31 09	47 79
†School and Ministerial Trust.	\$2,915 59	*3,538 50 43,547 73	130,001 82	14,954 29	115,037 75	152 84	115,190 59
†School and Ministerial Land Rental.....	1,679 99	14,129 38	15,809 37	*153 71 15,533 32	122 34	210 41	332 75
Auto Registration Districts'.....	2,098,666 08	3,523,934 17	5,622,600 25	4,174,136 30	1,448,463 95	1,859 28	1,450,323 23
Total.....	\$11,109,849 01	\$50,394,364 91 *2,134,284 02	\$63,638,497 94	\$47,808,266 16 *2,134,284 02	\$13,695,947 76	\$630,726 19	\$14,326,673 95

*Transfers.

†Trust Fund.

STATEMENT No. 2.

STATEMENT OF RECEIPTS FROM ALL SOURCES FOR FISCAL YEAR
JULY 1, 1920, TO JUNE 30, 1921, INCLUSIVE.

Arranged by departments. These departments are further arranged, as far as practicable, alphabetically, by the subject of their respective activities, so that if it is desired to find the receipts collected under a department, think of the subject with which it deals, and look for that subject in the alphabetical arrangement.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Adjutant General.....	Rents—Wyandotte Building.....	\$450 00	\$3,914 58
	Armory rents.....	2,588 98	
	Waste paper sold.....	69 06	
	Junk.....	199 00	
	Refunds—Balance O. N. G.....	222 54	
	Refund—James M. Cox.....	375 00	
Administration, Ohio Board of.....	Central warehouse—sales of gro- ceries and supplies to state institutions.....	\$537,881 30	\$1,683,819 79
	Stock sales.....	77 00	
	Books—Greatest Problem of Race.....	10 17	
	Refund.....	9 22	
	Products of institutions' farms sold to various institutions.....	1,040,576 89	
	Gasoline sold to I. S. Guthery..	212 04	
	Collections by Attorney General	105,053 17	
Feeble Minded—Institution for.....	Live stock sold.....	\$716 00	\$8,656 48
	Hides sold.....	127 40	
	Empty barrels and sacks sold...	182 64	
	Junk and paper.....	146 93	
	Live stock refund.....	33 30	
	Refund.....	23 05	
	Refund—barrels.....	7 80	\$13,974 83
	Wheat.....	7,411 36	
	Miscellaneous sales.....	8 00	
Athens State Hospital.....	Clothing for inmates paid by Counties.....	\$12,170 34	
	House rent.....	102 00	
	Hides sold.....	94 71	
	Live stock sold.....	594 73	\$3,065 96
	Wheat sold.....	741 72	
	Empty barrels.....	148 55	
	Cinders sold.....	8 75	
	Junk and paper.....	113 03	
	Error in discount.....	1 00	
Cleveland State Hospital.....	Clothing and supplies for in- mates.....	\$2,678 01	\$3,065 96
	Junk, rags, bones.....	138 14	
	Empty barrels.....	29 65	
	Refund—sugar loss.....	48 75	
	Refund freight, express and water	57 78	
	Damage to truck.....	100 00	
	Credit by Edison Lamp Works..	13 63	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Columbus State Hospital.....	Clothing and supplies for inmates.....	\$22,216 85	\$22,656 33
	Scrap iron, copper, paper and bags.....	372 18	
	Individual clothing account.....	20 55	
	Sale of produce.....	17 00	
	Refunds—salary, packing furniture and conscience money....	29 75	
Dayton State Hospital.....	Clothing and supplies for inmates.....	\$18,993 55	\$21,066 55
	Live stock sold.....	140 76	
	Hides sold.....	69 91	
	Junk and waste.....	107 56	
	Sale of pheasants.....	20 00	
	Sale of wheat.....	1,354 45	
	Sale of ear tags.....	367 07	
	Miscellaneous.....	13 25	
Ohio Hospital for Epileptics.....	Clothing and supplies for inmates.....	\$15,919 53	\$17,881 78
	Burial of inmates by counties....	435 50	
	Hides sold.....	20 64	
	Calves sold.....	815 00	
	Junk, waste and material sold....	147 25	
	Sale of coal.....	20 65	
	Sale of boilers.....	356 50	
	Use of bakery.....	15 00	
	Refunds.....	93 04	
	Clothing and supplies.....	58 67	
Lima State Hospital.....	Clothing and supplies for inmates.....	\$10,152 81	\$13,209 02
	Hides sold.....	75 63	
	Rags sold.....	79 70	
	Calves sold.....	322 50	
	Refund.....	362 90	
	Sale of live stock.....	209 50	
	Sale of ferrets.....	12 00	
	Sale of wheat.....	1,993 98	
Longview Hospital.....	Refund.....	\$49 01	\$165 01
	Miscellaneous Sales.....	116 00	
Massillon State Hospital.....	Clothing and supplies—counties	\$21,124 26	\$23,472 66
	Live stock.....	1,122 40	
	Junk sold.....	211 20	
	Wheat sold.....	711 94	
	Hides sold.....	95 18	
	Barrels sold.....	131 70	
	Meals and lodging.....	39 00	
	Refunds.....	21 98	
	Miscellaneous sales.....	15 00	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Toledo State Hospital	Clothing and supplies for inmates	\$33,433 60	
	Hides sold	212 17	
	Junk sold	443 86	
	Live Stock	145 00	
	Horses sold	90 00	
	Refunds	34 43	
	Hogs sold	142 22	
	Boilers sold	419 86	
	Bull so'd	64 00	
	Barrels sold	142 30	
			\$35,127 44
Juvenile Research, Bureau of	Meals	\$326 00	
	Refunds	7 59	
			\$333 59
Madison Home	Meals and lodging	\$7 25	
	Junk sold	41 36	
	Live stock sold	70 00	
			\$118 61
Ohio Penitentiary	Admissions from visitors to peni- tentiary	\$6,207 00	
	Subscriptions to penitentiary news	64 90	
	Junk and waste sold	359 15	
	Meal tickets	3,450 50	
	Plants	1 45	
	Refunds	251 66	
	Sale of manufactured products to state and other taxing districts	544,744 89	
	Earnings refunded	135 70	
	Refunds—freight and express	102 40	
			\$555,317 65
Brick Plant	Sale of brick	\$58,429 19	
	Coal, meals, ice, telephone	703 15	
			\$59,132 34
New Prison Farm	Live stock sold	\$727 00	
	Farm products sold	4,890 13	
	Horses sold	150 00	
	Construction	478 19	
			\$6,245 32
Ohio Reformatory, Mansfield	Admission from visitors to re- formatory	\$175 00	
	Live stock sold	775 00	
	Hides sold	157 42	
	Junk sold	2 00	
	Meals	9,685 00	
	Refunds	41 21	
	Sale of manufactured products to state and other taxing districts	456,829 94	
	Barrels sold	13 64	
	Sale of peaches to officers	198 15	
	Sale of wheat	1,595 83	
			\$169,473 19
Reformatory, Women	Miscellaneous	\$4 36	
			\$4 36

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Ohio Sanatorium.....	Support of inmates paid by counties and individuals.....	\$70,439 71	\$71,108 78
	Live stock sold.....	58 00	
	Milk sold.....	110 33	
	Hides sold.....	16 37	
	Barrels sold.....	19 50	
	Junk sold.....	20 00	
	Refunds.....	6 37	
	Wheat sold.....	438 50	
State School for Blind.....	Clothing and supplies for inmates	\$91 21	\$1,323 12
	Individual accounts.....	96 20	
	Tuition fees.....	600 00	
	Junk sold.....	488 16	
	Desk sold.....	10 00	
	Miscellaneous.....	47 55	
Boys' Industrial School.....	Dairy products sold.....	\$152 00	\$2,305 56
	Live stock sold.....	379 00	
	Journal subscriptions.....	19 10	
	Meals sold.....	869 92	
	Junk so'd.....	455 01	
	Ice sold.....	31 00	
	Barrels sold.....	92 20	
	Refunds.....	54	
	Sacks sold.....	306 79	
State School for Deaf.....	Clothing and supplies paid by counties.....	\$1,484 50	\$3,896 39
	Clothing and supplies paid by individuals.....	1,141 40	
	Junk sold.....	155 49	
	Board.....	105 00	
	Swimming privileges.....	1,000 00	
Girls' Industrial Home.....	Court Witness.....	\$50 42	\$182 97
	Miscellaneous.....	132 55	
Ohio Soldiers' and Sailors' Home...	Old clothing, barrels and junk...	\$451 33	\$871 05
	Swill sold.....	360 00	
	Refunds.....	45 55	
	Uncalled for pay checks.....	14 17	
Agriculture, Ohio State Board.....	Fertilizer licenses sold.....	\$20,100 00	
	Feed stuffs licenses sold.....	69,800 00	
	Seed licenses sold.....	7,900 00	
	Agriculture lime licenses sold.....	1,241 00	
	Special fertilizer analysis.....	26 00	
	Special feed stuffs analysis.....	306 00	
	State fair receipts.....	188,108 06	
	Stall rent—Fair grounds.....	47 00	
	Rental of Horticulture Building, Fair grounds.....	460 00	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Agriculture, Ohio State Board of— Concluded.....	Tuberculin test fees.....	2,002 50	\$357,085 40
	Veterinary examination fees.....	160 00	
	Inspection of sheep.....	40 00	
	Weighing fees.....	1 05	
	Fines.....	220 00	
	Serum sold.....	33,964 80	
	Pigs sold.....	14,366 46	
	Scrap lumber sold.....	262 20	
	Gasoline sold.....	11 62	
	Half-tone sold.....	3 50	
	Water sold.....	2 60	
	Tags sold.....	12 30	
	Coal sold.....	101 27	
	Refund on Tuberculin cattle.....	5 73	
	Refund.....	71 11	
	Insecticide.....	9 00	
	Lime analysis.....	41 00	
	Dealers' agent licenses.....	709 00	
	Special premiums.....	15,093 70	
	Hay sold.....	19 50	
Dairy and Food.....	License fee reduction plant.....	1,950 00	\$24,958 09
	Storage for furniture.....	50 00	
	Fines.....	\$6,720 14	
	Analyses fees.....	5 00	
	Licenses.....	17,882 95	
Fish and Game Department.....	Refund.....	4 00	\$318,728 10
	Collections by Attorney General.....	346 00	
	Fines—violation of fish and game laws.....	\$33,602 43	
	License fees paid by fishing boats on Lake Erie.....	14,984 50	
	Hunter's licenses.....	264,611 00	
	Bird licenses.....	75 00	
	Pheasant tags.....	4 74	
	Pheasant license fees.....	286 00	
	Non-resident fishing licenses.....	1,718 00	
	Rent of state scow.....	10 00	
	Sale of fodder and eggs.....	1,175 59	
Agricultural Experiment Station, Wooster, Ohio.....	Miscellaneous fees.....	2,260 84	
	Agronomy—sale of seeds.....	\$2,239 31	\$73,637 92
	Animal husbandry, sales of live stock, eggs, wool, etc.....	17,103 06	
	Dairy husbandry, live stock, milk and cream.....	9,768 74	
	Horticulture.....	6,943 41	
	Administration, sales of waste paper, old iron, etc.....	2,274 82	
	Nutrition, experiments with live stock.....	2,042 83	
	Forestry, sale of seeding trees.....	412 50	
	Botany—tobacco-testing seeds, etc.....	3 13	
	Farm Managements.....	2,351 58	
	U. S. Government.....	30,498 54	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items	Total Receipts by Departments.
Attorney General— Delinquent accounts collected by the Attorney General and dis- tributed to other departments..	Domestic corporation fees.....	\$155,645 90	
	Foreign corporation fees.....	16,482 64	
	State Board of Charities ac- counts.....	52,392 24	
	Superintendent of Public Works accounts.....	19,710 77	
	Insurance department accounts..	4,971 91	
	Maintenance Public Utilities Commission accounts.....	63,351 10	
	Board of Administration ac- counts.....	105,053 17	
	Dairy and food accounts.....	346 00	
	Refund court costs.....	17 35	
	Miscellaneous.....	380 16	
	Total distributed.....	\$418,351 24	
Auditor of State.....	Steamship agent's fees.....	\$155 00	
	Land department fees.....	82 50	
	Oil production on school lands..	16,131 31	
	Gas production on school lands..	7 53	
	Oil production on Ministerial lands.....	1,219 53	
	Coal production on school lands	2 16	
	School land rents.....	13,555 09	
	Ministerial land rents.....	574 29	
	School land sales.....	15,909 08	
	Ministerial land sales.....	284 87	
	School and ministerial trust fund interest.....	8,425 38	
	Refund—court costs.....	1,008 50	
	Refund—examiners.....	1,143 22	
	Refund.....	8,056 73	
Bureau of Inspection and Supervision of Public Offices.....	Cigarette tax.....	251 76	
	Fines Crabbe Law.....	170,790 93	
	Miscellaneous.....	44 99	
			\$237,642 87
	Public audit expense collected from counties and cities on ac- count of examinations made by state examiners.....	\$156,312 92	
	Photo work.....	62 00	
			\$156,374 92
Banks and Banking Department	Preliminary inspection fees paid by banks.....	\$1,800 00	
	Inspection fees paid by state banks.....	110,732 30	
	Inspection fees paid by private banks.....	6,457 40	
	Foreign trust companies—exami- nations.....	1,600 00	
	Steam ship companies—exami- nations.....	1,000 00	
	Refunds.....	83 36	
	Old paper sold.....	5 54	
			\$121,678 60

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Blind, Ohio Commission for	Brooms and home work	\$94,385 93	\$94,385 93
Building and Loan Association, Bureau of	Fees on reports, paid by Build- ing and Loan Companies	\$7,250 00	
	Assets—1-80 of 1% paid by Build- ing and Loan Companies	64,586 66	\$71,836 66
Charities, State Board of	Support of patients in State In- stitutions paid by relatives and friends:		
	Athens State Hospital	\$27,180 99	\$646,706 83
	Cleveland State Hospital	34,538 60	
	Columbus State Hospital	50,648 32	
	Longview State Hospital	24,155 89	
	Dayton State Hospital	32,797 85	
	Massillon State Hospital	49,506 36	
	Toledo State Hospital	58,608 99	
	Ohio Hospital for Epileptics	21,030 96	
	Lima State Hospital	3,681 30	
	Institution for Feeble Minded	22,729 94	
	Ohio State Sanatorium	27 86	
	Support of patients in State In- stitutions paid by counties:		
	Institution for Feeble Minded	270,305 11	
	Ohio State Sanatorium	8,408 55	
	Child Placing fund, paid from County Treasuries	43,086 11	
	Total amount collected by State Treasurer and At- torney General		
Civil Service Commission	Examination fees	\$1,231 00	\$1,231 00
Dental Board, Ohio State	Applicants' examination fees	\$900 00	\$1,025 00
	Fines	100 00	
	Duplicate licenses	20 00	
	Reciprocity fee	5 00	
Embalming Examiners, State Board of	Examination fees	\$1,590 00	\$4,772 00
	Members' renewal fees	2,912 00	
	Registration fees	153 00	
	Certified copies of grades	6 00	
	Reciprocal fees	100 00	
	Incidental	11 00	
Fire Marshall—State	Restaurant licenses	\$31,096 00	\$48,423 25
	Hotel licenses	15,249 00	
	Dry cleaning licenses	1,855 00	
	Refund	223 25	
Geological Survey, Ohio	Sale of bulletins, maps and other publications	\$1,017 09	\$1,017 09

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Instruction, Public Superintendent of	Provisional teacher's certificates	\$1,998 50	\$19,960 55
	Renewal certificates	355 50	
	Dental board applicants' certificates	180 00	
	Fees—State Board of Examiners life certificates	8,910 00	
	Funds in bank paid to State Treasurer	8,290 58	
	Refund	225 97	
State Board of Education	U. S. Government promotion of vocational education	\$184,417 59	\$184,417 59
Insurance, Superintendent of	Miscellaneous fees from insur- ance companies, section 661 and 667 G. C.	\$224,653 42	\$2,919,689 24
	Fees from insurance companies, 2.5% on net premiums, section 5433	2,548,096 59	
	Assessments from fire insurance companies for maintenance of State Fire Marshal's Dept., section 841	133,739 14	
	5% on gross premiums on un- authorized insurance, section 664	8,228 18	
	Collected by Attorney General	4,971 91	
Judiciary— Supreme Court Clerk	Fees trial docket	\$1,005 00	\$1,951 00
	Fees motion docket	812 00	
	Certificates	134 00	
Supreme Court Reporter	Copies of opinions	\$288 50	\$448 50
	Galley proofs	160 00	
Prohibition Commissioner	Witness fees	\$44 00	\$44 00
Medical Board, State	Examination fees paid by physi- cians and surgeons	\$5,225 00	\$15,986 00
	Examination fees paid by oste- opaths	425 00	
	Examination fees paid by mid- wives	170 00	
	Reciprocity fees physicians and surgeons	7,075 00	
	Fines	925 00	
	Entrance fees	1,416 00	
	Registration fees paid by limited practitioners	750 00	
Nurse Registration	Registration fees paid by nurses	\$7,030 00	\$9,833 00
	Reciprocity fees	180 00	
	Entrance fees	2,643 00	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Normal College, Bowling Green.....	Farm products.....	\$126 06	• \$1,093 10
	Home economics.....	158 50	
	Industrial arts.....	569 00	
	Physics.....	18 00	
	Chemistry.....	94 50	
	Fines and refunds.....	48 06	
	Music.....	24 00	
	Sale of cinders, paper, wood and boxes.....	54 98	
Kent Normal School.....	Bus Fares.....	\$480 75	\$2,215 21
	Sales.....	17 76	
	Electricity.....	60 00	
	Refunds.....	10 45	
	Rental of rooms.....	38 00	
	Tuition fees.....	1,608 25	
Oil Inspector, State.....	Inspection fees.....	\$140,048 66	\$140,048 66
Optometry, State Board of.....	Examination fees.....	\$4,423 00	\$4,423 00
Pharmacy, State Board of.....	Pharmacist renewal fees.....	\$2,788 00	\$11,570 65
	Asst. Pharmacist renewal fees.....	129 00	
	Pharmacist examination fees.....	1,970 00	
	Asst. Pharmacist examination fees.....	585 00	
	Entrance certificates fees.....	699 00	
	Apprentice certificate fees.....	253 50	
	Lapsed certificate fees.....	310 00	
	Reciprocal certificate fees.....	1,195 00	
	Fines.....	3,518 00	
	Duplicate certificate fees.....	4 00	
	Certifying examination grades.....	76 25	
Printing, Supervisor of Public.....	Mileage and fees.....	42 90	
	Paper, printing, binding supplies and equipment for special departments.....	\$19,721 42	\$32,999 88
	Bindery waste and junk.....	1,447 20	
Public Works, Superintendent.....	Printing Commission.....	11,831 26	
	Water power.....	\$30,931 80	\$265,384 51
	Pipe permits.....	65,417 77	
	Land rent.....	114,117 93	
	Land sold.....	47,008 00	
	Sale of boat licenses.....	6,367 00	
	Transfer fees.....	165 00	
	Trees sold.....	60 00	
	Old barns sold.....	75 00	
	Old houses sold.....	100 00	
	Junk sold.....	3 60	
	Gravel sold.....	21 30	
	Refund.....	29 50	
	Ice sold.....	1,089 61	
	(Collected by Attorney General, \$19,710.77.)		

STATEMENT No. 2—Continued.

Departments.	[Sources of Revenue.	Items.	Total Receipts by Departments.
Secretary of State.....	Initial fees.....	\$1,816,339 97	
	Sale of Opinions Attorney Gen- eral.....	963 00	
	Sale of railway and highway maps.....	1,726 90	
	Sale of General Code.....	29 00	
			\$1,819,058 87
Purchasing Agent.....	Requisitions of departments....	\$428,231 91	
	Waste paper.....	372 40	
	Refunds.....	239 75	
			\$428,844 06
Automobile Department.....	Motor, vehicle licenses, secured from passenger, truck, elec- tric, motorcycle, and trailer owners; and from manufac- turers and dealers.....	\$7,102,613 20	
	Disbursed by state to counties.....	4,174,136 30	
	Balance state's portion.....		\$2,928,476 90
Vital Statistics, Bureau of.....	Birth and death certificates.....	\$692 00	
			\$692 00
Securities Department.....	Fees paid by dealers and agents for licenses, to sell stocks, bonds, etc.....	112,525 00	
	Licenses and renewal fees— Chattel Loan Companies.....	38,550 00	
			\$151,075 00
Soldiers' and Sailors' Orphans' Home	Live stock sold.....	\$351 95	
	Subscriptions to Home Weekly.....	167 88	
	Tallow and grease sold.....	34 00	
	Junk and waste sold.....	839 01	
	Refund salary.....	91 95	
	Printing for re-union.....	37 74	
			\$1,522 53
Tax Commission.....	Copies of reports.....	\$32 54	
			\$32 54
Tax Settlements with Counties.....	Levied by state to pay interest on irreducible debt, and paid by counties.....	\$11,207 10	
	County depository interest on same.....	72 90	
	Levied by state for support of state universities.....	414,695 94	
	County depository interest on same.....	2,692 54	
	Levied by state for support of common school and paid by counties.....	9,735,213 22	
	County depository interest on same.....	32,031 81	
	Levied by state for road con- struction and maintenance and paid by counties.....	4,877,075 83	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Tax Settlements with Counties— Concluded.....	County depository interest on same.....	\$22,590 93	
	Received from counties, state's portion of inheritance tax.....	1,029,053 79	
	Received from counties, state's portion of collateral inher- itance tax.....	155,751 85	
	Received from counties for sup- port of Bureau of Inspection and Supervision of Public Offices.....	22,070 00	
	Received from counties:		
	State portion of cigarette tax.....	553,460 29	
	State portion auction duties.....	84 77	
	State portion show licenses.....	1,310 00	
	State portion peddler's licenses.....	450 00	
	Interest on collections for state general revenue pur- poses and paid by county depositories.....	5,846 04	
	Liquor Traffic Tax.....	72 80	
			\$16,863,679 81
Treasurer of State.....	Domestic corporation fees 3.20 of 1% on outstanding capital.....	\$3,750,642 71	
	Fees foreign corporation 3.20 of 1% on proportion of capital employed in Ohio.....	927,389 23	
	Steam railroads—excise taxes 4% on intrastate gross earnings.....	3,760,665 32	
	Street, suburban and interurban railways—excise taxes 1.2% on intrastate gross earnings.....	955,367 80	
	Telegraph—excise taxes 2% on intrastate gross receipts.....	20,221 04	
	Pipe line excise taxes 4% on in- state gross receipts.....	27,082 00	
	Electric light, excise taxes 1.2% on intrastate gross receipts.....	399,320 14	
	Artificial gas, excise taxes 1.2% on intrastate gross receipts.....	6,522 83	
	Natural gas—excise tax 1.2% on intrastate gross receipts.....	623,362 31	
	Water works—excise tax 1.2% on intrastate gross receipts.....	14,667 39	
	Telephone—excise tax 1.2% on intrastate gross receipts.....	363,838 78	
	Messenger and signal excise tax 1.2% on intrastate gross re- ceipts.....	5,624 92	
	Union Depot—excise taxes 1.2% on intrastate gross receipts.....	6,170 23	
	Heating and cooling—excise tax 1.2% on intrastate gross re- ceipts.....	1,176 64	
	Water transportation—excise tax 1.2% on intrastate gross re- ceipts.....	2,678 65	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Treasurer of State—Concluded.....	Express excise tax 2% on intra- state gross receipts.....	\$79,155 82	.
	Sleeping car, freight line and equipment excise tax 1.2% on proportion of capital in Ohio..	99,767 20	
	Interest on state funds in de- positories.....	531,408 60	
Accounts collected by Treasurer of of State and distributed to other departments.....			\$11,575,061 61
	Board of administration.....	\$138,254 66	
	Superintendent of public works ..	245,644 24	
	Board of charities.....	594,314 59	
	Superintendent of insurance.....	2,681,835 73	
	Bureau of accounting.....	156,374 92	
	State board of education.....	184,417 59	
	Public utilities commission.....	160,655 29	
Accounts collected by Attorney Gen- eral for account of State Treasurer		\$4,161,497 02	
	Domestic corporation fees.....		\$155,645 90
	Foreign corporation fees.....		16,482 64
	Miscellaneous.....		30 16
University, Miami.....			\$11,747,220 31
	Piano and organ fees.....	\$498 75	
	Rents from lands originally granted by Federal Govern- ment for support of Miami University.....	7,061 80	
	Special examinations.....	87 00	
	Student fees.....	46,985 00	
	Registration.....	321 75	
	Library fines.....	137 42	
	Diploma fees.....	702 00	
	Miscellaneous sales.....	199 97	
	Student health fees.....	7,700 00	
	Medical fees.....	66 00	
	Study class fees.....	435 00	
	Woman's loan fund.....	3,000 00	
	Refunds.....	55 03	
	Music lessons.....	770 00	
			\$68,019 72
University, Ohio.....			
	Registration fees.....	\$47,897 50	
	Tax from county treasury.....	12,990 23	
	Penalties.....	623 00	
	Rents from lands originally granted by Federal Govern- ment for support of Ohio Uni- versity.....	669 66	
	Music.....	3,410 20	
	Harmony.....	222 00	
	Stenography.....	180 00	
	Typewriting.....	260 00	
	Oratory.....	401 00	
	Painting.....	8 00	
	Sales of lease hold land.....	6,034 41	
	Miscellaneous sales.....	297 20	

STATEMENT No. 2—Continued.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
University, Ohio—Concluded.....	Examinations.....	\$34 00	\$75,817 20
	Registration at John Hancock High School.....	1,790 00	
	Athens Board of Education for Kindergarten.....	1,000 00	
University, Ohio State.....	Morrill Fund—U. S. Govern- ment aid to agricultural and mechanical work.....	\$50,000 00	\$1,103,527 42
	Rents from buildings and grounds	320 00	
	Locker rents paid by students...	3,058 50	
	Tuition, incidental and labora- tory fees paid by students....	363,221 40	
	U. S. Government Smith Lever and Federal Extension funds...	205,912 52	
	County agents' funds from coun- ties for agricultural and me- chanical work.....	126,650 49	
	Farmers' institute funds paid by counties for agricultural ex- tension work.....	15,225 00	
	Warehouse—Sales of materials and supplies to students and various departments of the university.....	154,450 18	
	Shop deposits paid by students.	2,588 22	
	Interest on endowments paid by state.....	271 26	
	Veterinary clinic fees.....	8,763 90	
	Dental clinic fees.....	6,841 74	
	Homeopathic clinic fees.....	44,820 44	
	Journalism—Printing.....	50,874 87	
	Architecture photo receipts.....	1,377 36	
	Boys' and girls' club work.....	6,887 18	
	Refunds overpayments.....	270 26	
	State Board of Education (Smith Hughes).....	41,844 17	
	Gifts for current expenses.....	5,815 00	
	Farm bureau funds.....	2,566 00	
	Miscellaneous sales.....	9,268 93	
	Scholarship.....	2,500 00	
Wilberforce University.....	Departmental sales.....	\$3,231 25	\$15,303 76
	Tuitions.....	6,803 56	
	Room rents.....	3,138 40	
	Phone calls.....	7 50	
	Cloth sold.....	12 84	
	Junk sold.....	24 14	
	Miscellaneous sales.....	197 12	
	Auto repairs.....	11 65	
	Damage to property and fines ..	38 16	
	Reimburse Rotary fund teachers' salary—Smith-Hughes Law...	1,779 14	
Executive Mansion Commission.....		\$440 17	\$440 17

STATEMENT No. 2—Concluded.

Departments.	Sources of Revenue.	Items.	Total Receipts by Departments.
Utilities Commission, Public	For maintenance of public utilities commission paid by utility companies doing business in Ohio	\$160,655 29	
	Miscellaneous	380 27	
	Collections by Attorney General	63,351 10	\$224,386 66
Grand total receipts for fiscal year ..			\$50,394,364 91

STATEMENT No. 3

APPROPRIATIONS AND DISBURSEMENTS

The following consolidated table gives the total of all funds available to each department and institution, and the total disbursements from the same for the fiscal year ending June 30, 1921. The specific sums appropriated by the General Assembly, together with all balances against which there were outstanding obligations and certain appropriated receipts, are included in the column of funds available.

	Total Available.	Total Disbursements.
Accountancy, State Board of.....	\$1,260 00	-----
Adjutant General.....	59,659 07	\$45,893 53
Ohio National Guard.....	808,422 97	498,349 19
State House and Grounds.....	67,418 46	64,111 34
Wyandotte Building.....	30,622 63	27,621 59
Administration, Board of.....	12,178,295 85	9,819,804 66
Agriculture, Board of.....	635,629 99	525,558 88
Dairy and Food Division.....	76,623 74	69,881 96
Fish and Game Division.....	656,862 92	502,603 14
Archaeological and Historical Society.....	42,862 04	39,981 48
Attorney General.....	128,626 63	82,012 39
Auditor of State.....	98,502 12	82,352 16
Bureau of Inspection and Supervision of Public Offices.....	195,408 46	173,956 00
Support of Schools for Deaf, Blind and Crippled Children.....	182,663 59	137,715 40
State Aid to Weak School Districts.....	685,609 80	1,999 60
Banks and Banking.....	133,176 66	98,617 38
Blind Commission.....	178,298 43	174,658 21
Building and Loan Bureau.....	63,406 00	59,827 44
Charities, Board of.....	193,656 28	174,514 18
Civil Service Commission.....	53,437 70	47,738 42
Clemency, Board of.....	9,633 24	9,294 12
Common Schools.....	12,333,716 22	10,698,163 47
		*758,556 31
Controlling Board.....	857,122 90	7,043 70
Dental Board.....	5,802 17	4,291 52
Education, State Board of.....	605,659 65	298,377 60
Embalming Examiners, Board of.....	4,599 49	3,639 57
		*396,416 84
Emergency Board.....	531,241 58	152 39
Executive Department.....	69,447 03	58,121 82
Budget Commission.....	12,365 70	5,505 16
Experimental Station, Agricultural.....	449,165 27	357,975 56
Fire Marshal.....	128,285 91	109,802 81
General Assembly.....	470,689 88	362,173 35
Geological Survey.....	10,802 11	9,887 08
Health, Board of.....	468,404 19	386,466 47
Highway Department.....	18,336,956 01	9,690,110 84
Industrial Commission.....	921,725 74	835,164 54
Instruction, Public, Department of.....	435,567 05	352,663 81
Insurance Department.....	102,807 57	70,192 25
Judiciary.....	637,202 99	623,371 62
Supreme Court and Law Library.....	31,359 34	30,222 60
Clerk of Supreme Court.....	11,726 62	11,663 46
Reporter of Supreme Court.....	9,892 71	9,287 77
Legislative Reference Department.....	8,601 11	7,342 70
Library, State.....	48,483 00	30,343 35

STATEMENT No. 3—Concluded.

APPROPRIATIONS AND DISBURSEMENTS—Concluded.

	Total Available.	Total Disbursements.
Medical Board.....	\$28,221 78	\$22,119 37
Normal School, Bowling Green.....	252,684 21	195,092 11
Normal School, Kent.....	211,991 61	178,134 58
Oil Inspector.....	72,771 54	49,592 94
Optometry, Board of.....	7,501 49	4,308 99
Pharmacy, Board of.....	12,700 16	11,793 84
Printing Commission.....	164,317 83	151,681 33
Printing, Public, Supervisor of.....	212,835 67	208,337 60
Prohibition Commission.....	37,157 96	18,786 06
Prosecution and Transportation of Convicts.....	179,734 95	152,102 06
Public Works, Department of.....	142,166 42	135,472 77
Secretary of State.....	86,237 22	68,490 25
Automobile Department.....	249,912 07	186,066 06
Bureau of Vital Statistics.....	38,126 10	33,410 25
Purchasing Agent.....	441,666 54	475,450 89
Securities Department.....	78,597 51	71,519 64
Sinking Fund—Interest on Irreducible Debt.....	324,349 39	256,262 08
Soldiers' and Sailors' Orphans' Home.....	335,913 52	289,257 03
Soldiers' Claims, Commissioner of.....	4,772 75	4,682 89
Tax Commission.....	70,495 32	58,784 55
Topographical Survey.....	14,716 48	2,807 12
Treasurer of State.....	136,274 75	135,526 07
University, Miami.....	349,336 54	324,772 52
University, Ohio.....	380,062 30	348,709 68
University, Ohio State.....	3,859,217 52	3,142,487 39
University, Wilberforce.....	115,775 97	113,726 37
Utilities Commission, Public.....	202,197 50	161,119 56
Miscellaneous:		
Americanization Committee.....	24,822 50	18,200 50
American Legion—State Headquarters.....	144 33	144 33
Badges of Honor for Ohio Soldiers in World War.....	75,000 00	2,743 39
Board of Uniform State Laws.....	850 00	248 47
City of Columbus—Paving.....	21,500 00	
Electoral College.....	867 68	867 68
Executive Mansion Board.....	4,239 14	3,457 65
Expenses G. A. R. Headquarters.....	3,132 50	2,930 00
Memorials:		
Colonel Jennings.....	600 00	203 32
Fort Meigs.....	9,852 34	5,385 91
William Henry Harrison.....	10,000 00	983 39
Ohio Institution for Treatment and Education of Crippled and Deformed Children.....	89,985 10	
Ohio Penitentiary Commission.....	161,874 75	151,302 55
Preparation Roster Ohio Soldiers in World War.....	49,490 00	6,703 65
Spanish War Veterans, Headquarters for.....	1,500 00	1,500 00
Sundry Claims.....	124,098 95	41 95
State Teachers Retirement Board.....	5,190 30	5,190 30
Thirty-Seventh Division History.....	3,500 00	1,790 65
Auto Registration Districts and Trust Funds:		
Auto Registration Districts' Funds.....	5,622,600 25	4,174,136 30
School and Ministerial Trust Fund.....	130,001 82	14,954 29
School and Ministerial Land Rental Fund.....	15,809 37	15,533 32
	\$67,336,494 98	\$47,808,266 16
*Emergency and Controlling Board Transfers.....		\$1,154,973 15

STATEMENT No. 4**APPROPRIATION ACCOUNTS**

Detailed statement of the receipts and disbursements of state departments and institutions for the fiscal year ending June 30, 1921, with historical and explanatory data as to the organization and duties of each.

OHIO BOARD OF ACCOUNTANCY

The General Assembly by an enactment in 1908 authorized the appointment by the governor of a state board of accountancy to consist of three members, the term of each being three years. The board is required to hold an examination annually. The examination fee is \$25.00. Those who receive certificates from the board are privileged to assume the title C. P. A. (Certified Public Accountant). The members of the board are Edward S. Thomas, Cincinnati; L. W. Blythe, Cleveland, and Frank Crane, Cincinnati.

CREDITS.

Balance July 1, 1920-----	\$630 00	
Appropriations of General Assembly-----	630 00	
Total available-----		\$1,260 00
Balance subject to draft June 30, 1921-----		\$1,260 00
Balance of June 30, 1921, lapsed December 31, 1921-----		\$1,260 00

STATEMENT No. 4—Continued.

ADJUTANT GENERAL

The Adjutant General is appointed by the Governor and holds the rank of Brigadier General. The Adjutant General has control of the state militia. He is custodian of all ordnance and quartermaster's stores and military property of the state. He is also superintendent of the State House and grounds. Brigadier General George Florence, of Circleville, was appointed Adjutant General in January, 1921. The regular annual salary of the Adjutant General is \$3,500.00, but with the declaration of war with Germany, April 6, 1917, his salary was increased to \$6,000.00 per year and will so continue until a treaty of peace is signed.

CREDITS.

Balance July 1, 1920.....	\$5,654 07
Appropriations of General Assembly.....	28,865 00
Supplementary appropriations.....	5,000 00
Emergency Board.....	17,500 00
Controlling Board.....	2,640 00
Total available	\$59,659 07

DEBITS.

Personal service.....	\$23,138 70
Maintenance	21,504 83
Additions and betterments	1,250 00
Total disbursements.....	\$45,893 53
Balance subject to draft June 30, 1921.....	\$13,765 54

Expenses of current year paid after June 30, 1921.....	\$5,386 12
Balance of June 30, 1921, lapsed December 31, 1921.....	8,379 42
Total	\$13,765 54

Personal Service.....\$23,138 70

A-1. Salaries \$23,138 70

Maintenance\$21,504 83

C-4. Office supplies	\$1,110 22	F-7. Communication	619 88
E-1. Office equipment	323 83	F-8. Inauguration	3,575 48
E-6. Motor Equipment	94 56	F-8. Contingencies	440 15
F-1. General repairs	4,534 43	H-6. Rent, Hartman Building	7,500 00
F-6. Traveling expenses.....	306 28	H-7. Furniture.....	3,000 00

Additions and Betterments\$1,250 00

G-3. Wiring and Lighting \$1,250 00

Grand Total Disbursements.....\$45,893 53

STATEMENT No. 4—Continued.

OHIO NATIONAL GUARD

With the exception of the five years from 1866 to 1870, when the militia of the state dwindled to a few hundred, Ohio during the war with Germany, was without a trained force of citizen soldiers at the command of the Governor for the first time since its admission in 1803. During the spring of 1919, a reorganization of the Ohio National Guard was begun. At present, June 30, 1921, there are 408 active officers, 45 reserve officers and 6,580 enlisted men. Of these, 32 officers and 1,200 enlisted men, are in the naval militia. There are at present seven regiments. Companies have been organized in 63 cities and villages. The state at present owns 30 armories. Where one company is located the maximum cost for an armory allowed by law is \$40,000.00. The U. S. government boat, The Gopher, on Lake Erie, is now in the control of the state.

CREDITS.

Balance July 1, 1920.....	\$320,075 87
Appropriations of General Assembly.....	476,712 10
Controlling Board	11,260 00
Refund	375 00
Total available	<u>\$808,422 97</u>

DEBITS.

Personal service.....	\$85,738 66
Maintenance	212,771 19
Riot emergency.....	9,021 72

Armory Board.

Personal service.....	\$4,440 00
Maintenance	124,691 47
Additions and betterments.....	61,686 15
Total disbursements.....	<u>\$498,349 19</u>
	\$310,073 78
Less amount of July 1, 1920, balance lapsed.....	6,068 87
Balance subject to draft June 30, 1921.....	<u>\$304,004 91</u>

Expenses of current year paid after June 30, 1921.....	\$80,055 07
Balance of June 30, 1921, lapsed December 31, 1921.....	108,949 84
Reappropriated balances	115,000 00
Total	<u>\$304,004 91</u>

STATEMENT No. 4—Continued.

OHIO NATIONAL GUARD—Concluded.

Personal Service-----**\$85,738 66**

A-1. Salaries	\$11,166 20	A-3. Unclassified	28,464 96
A-2. Wages	46,107 50		

Maintenance-----**\$212,771 19**

C-1. Food supplies	\$38,051 17	F-9. Camp Perry expense	10,703 99
E-9. General plant equipment	21,694 93	F-9. Other	1,619 27
F-5. Freight, express and drayage	6,451 72	F-9. Rifle practice	10,269 66
F-6. Traveling expense	21,393 12	F-9. Dorothy Ship Company	4,021 78
F-9. General plant service	22,360 82	F-9. Gopher Ship Company	8,393 16
F-9. Horse hire	3,401 01	F-9. Recruiting expense	54,738 06
F-9. Camp expense	6,672 45		

Riot Emergency-----**\$9,021 72***Armory***Personal Service**-----**\$4,440 00**

A-1. Salaries	\$4,440 00
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Maintenance-----**\$124,691 47**

F-9. Armory	\$40,296 75	H-6. Rent	84,358 72
F-9. General plant service	36 00		

Additions and Betterments-----**\$61,686 15**

G-2. Armory—New Lexington	\$17,088 57	G-2. Armory—St. Marys	14,597 58
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Grand Total Disbursements-----**\$498,349 19**

STATEMENT No. 4—Continued.

STATE HOUSE AND GROUNDS

On February 14, 1812, the legislature, then in session at Zanesville, accepted the offer of a site at Columbus for the state capitol. Dublin, Worthington, Delaware and several other localities were aspirants for the seat of state government. Four citizens of Franklin (now West Columbus), Lyne Starlin, Alex. McLaughlin, John Kerr and James Johnson, gave two tracts of ten acres each for the state house and penitentiary, and agreed, in consideration of Columbus remaining the seat of state government until 1840, to erect a capitol and penitentiary at their own expense, at a cost of \$50,000.00. The penitentiary was erected in 1813 and the state house in 1814. The seat of government was at Chillicothe from 1803 to 1816, except 1811 and 1812, when the legislature met at Zanesville.

In 1816 the change to Columbus was made. The old state house was located on the southwest corner of the capitol grounds and was burned February 1, 1852. The present state house, which is 304 by 184 feet and three stories high, was begun in 1839 and completed in 1861. It was built largely by convict labor and cost \$1,360,000.00. The first session of the general assembly in the present state house was held in 1857. The iron fence around the state house grounds was built in 1872 and cost \$21,119.30. The annex building, occupied by the Ohio Supreme Court, was constructed in 1899-1900 at a cost of \$450,000.00. This building is 220 feet by 100 feet. The rotunda of the capitol is 64 feet in diameter and 120 feet high. The marble floor in the rotunda is said to be composed of 4,892 pieces. The rotunda contains paintings of past governors, civil war flags of the various Ohio regiments, the \$10,000.00 painting of the battle of Lake Erie and a statue of Lincoln.

The Adjutant General has charge of the state house and grounds, and has 27 men employed as laborers and assistants about the building and on the grounds. The average monthly pay roll of these attendants is about \$2,500.00.

CREDITS.

Balance July 1, 1920	\$2,843 46
Appropriations of General Assembly.....	47,255 00
Controlling Board.....	5,040 00
Emergency Board.....	12,280 00
Total available.....	67,418 46

DEBITS.

Personal service	\$34,053 94
Maintenance	30,049 40
Additions and betterments.....	8 00
Total disbursements.....	\$64,111 34
Balance subject to draft June 30, 1921.....	\$3,307 12

STATEMENT No. 4—Continued.

STATE HOUSE AND GROUNDS—Concluded.

Expenses of current year paid after June 30, 1921-----	\$1,911 27
Balance of June 30, 1921, lapsed December 31, 1921-----	1,395 85
Total -----	<u>\$3,307 12</u>

Personal Service-----\$34,053 94

A-1. Salaries-----	\$33,753 94	A-1. Extra fireman-----	300 00
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Maintenance ----- \$30,049 40

C-2. Forage and veterinary supplies	\$90 15	F-9. General plant equipment.....	\$2,905 32
C-3. Fuel supplies	9,634 81	F-1. General repairs	3,715 07
C-6. Laundry and cleaning supplies	211 18	F-3. Water	518 80
C-9. Botanical and agricultural supplies	117 58	F-4. Light, heat and power	11,816 15
C-11. General plant supplies	556 57	F-7. Communication	55 00
D-3. General plant materials	135 00	F-9. General plant service	303 77

Additions and Betterments-----\$8 00

G-31. Capital equipment	\$8 00
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Grand Total Disbursements-----\$64,111 34

STATEMENT No. 4—Continued.

WYANDOTTE BUILDING

In August, 1916, the state purchased the Wyandotte building on West Broad street, near High street, of John G. Deshler, for \$225,000.00. The building is 60½ feet by 62½ feet, comprises 11 stories, and is 150 feet high. It contained 119 rooms at the time of purchase, but has since been extensively remodeled. The entire purchase price was met from interest on state funds on deposit with various banks in the state. There are nine state departments located in the Wyandotte building: Automobile Department, Department of Banks and Banking, Building and Loan Bureau, Civil Service Commission, State Oil Inspector, Public Utilities Commission, State Tax Commission, Bureau of Vital Statistics and State Fire Marshal. Previous to the purchase of this building these nine departments were paying a total of \$22,393.00 rentals annually.

The state has leased the Hartman Hotel building near the corner of Fourth and Main streets, Columbus, as an office building, which will provide quarters for the greater part of the state departments outside of the State House, the Annex and the Wyandotte building.

CREDITS.

Balance July 1, 1920.....	\$157 63
Appropriations of General Assembly.....	18,075 00
Controlling Board	2,880 00
Emergency Board	9,510 00
Total available.....	\$30,622 63

DEBITS.

Personal service	\$15,979 26
Maintenance	11,642 33
Total disbursements.....	\$27,621 59
Balance subject to draft June 30, 1921.....	\$3,001 04
Expenses of current year paid after June 30, 1921.....	\$786 24
Balance of June 30, 1921, lapsed December 31, 1921.....	2,214 80
Total	\$3,001 04

Personal Service.....\$15,979 26

A-1. Salaries.....\$15,979 26

Maintenance.....\$11,642 33

C-3. Fuel supplies.....	\$2,219 40	F-1. General repairs.....	1,933 90
C-8. Laundry and cleaning supplies.....	383 59	F-3. Water.....	612 00
C-11. General plant supplies.....	768 34	F-4. Light, heat and power.....	5,095 73
F-9. General plant equipment.....	471 37	F-5. Freight and express.....	128 00

Grand Total Disbursements.....\$27,621 59

STATEMENT No. 4—Continued.

OHIO BOARD OF ADMINISTRATION

During the period from July 1, 1920, to February 24, 1921, the board consisted of Mr. I. S. Guthery, Dr. Edward Reinert, Mr. H. S. Riddle, and Mr. D. S. Creamer. Following the resignation of Dr. Reinert and Mr. Riddle, and the expiration of the terms of Messrs. Guthery and Creamer, the entire personnel of the board was changed on February 24th by the appointment by the Governor of Mr. E. C. Shaw, of Akron; Dr. Edmund M. Baehr, of Cincinnati; Dr. I. B. Harris, of Columbus, and Mr. Marshall Sheppey, of Toledo. Under the law, Mr. Shaw being the short term member, assumed the presidency of the board.

The statistical tables following show 23,499 as the average daily population of the twenty-four institutions under the supervision of the Board of Administration. This is an increase of 215 over the preceding year.

The total expenditures for all purposes amounted to \$7,406,966.49, a per capita cost of \$315.50. Of this \$4,537,430.01 was expended for maintenance, and \$523,615.50 for additions and betterments. Tuberculosis cottages were completed at the Athens and Massillon state hospitals. Eleven new cottages are nearing completion at the Institution for Feeble Minded at Orient, which will do much to relieve the congested condition and to take care of a large number who have been denied admission because of lack of room. The new cell block and dining room at the Ohio State Reformatory has been completed, accommodating about one hundred prisoners.

The inventory of all state property under the jurisdiction of the board shows a total valuation of \$29,644,921.80. The value of farm and garden products, based on prevailing market prices amounted to \$1,072,720.04.

In April, 1921, a reorganization code was enacted, providing for a Department of Public Welfare, to take the place of the Ohio Board of Administration, effective July 1, 1921.

STATISTICAL REPORT FOR YEAR ENDED JUNE 30, 1921.

Institutions.	Acres of Land.	Value of Lands, Buildings and Equipment.	Farm Production, Year Ended June 30, 1921.	Sales from Manufacturing and Sales Departments, Year Ended June 30, 1921.	Receipts Deposited to (Credit of General Revenue Fund.	Average Daily Population for Fiscal Year.	Expenditures for Personal Service.	Expenditures for Maintenance.	Total for Operating Expenditures.	Expenditures for Additions and Betterments.	Total for all Purposes.	Per Capita Cost for Year Ended June 30, 1921.
<i>Ohio Board of Administration</i>		\$14,234.13	\$77.00		\$87.17		\$62,907.66	\$17,197.65	\$80,105.31		\$80,105.31	\$3.41
Athens State Hospital	1,002.46	1,600,509.21	78,202.72		40,290.55	1,388	110,718.00	216,145.18	337,394.08	\$18,101.20	375,905.28	291.92
Cleveland State Hospital	101.37	1,419,537.16	17,505.06		76,406.83	1,771	110,326.03	302,680.34	421,095.37	7,984.68	490,860.05	242.74
Columbus State Hospital	304.15	2,231,246.80	46,248.80		92,428.00	1,394	153,337.01	320,884.04	484,221.05	1,500.00	487,721.05	252.18
Dayton State Hospital	708.88	2,556,305.63	96,150.22		56,148.15	1,204	123,136.90	249,546.80	379,683.70	2,680.01	375,368.81	311.75
Lima State Hospital	567.73	2,221,674.26	51,008.93		53,353.87	868	106,239.32	244,408.02	349,733.34	833.47	370,368.81	311.74
Massillon State Hospital	830.00	1,032,206.00	55,822.29		21,300.00	1,302	102,892.72	244,493.77	347,386.49	15,431.19	362,817.68	241.66
Trumbull State Hospital	530.41	1,832,657.87	113,455.78		85,336.61	1,854	110,062.21	331,843.84	443,906.11	57,232.20	508,138.81	274.02
Ohio Hospital for Epileptics	604.15	1,392,563.60	66,732.64		94,934.25	1,874	144,041.83	392,948.02	537,989.87	37,091.91	574,951.81	306.66
Reception Home for Probies-Minded	1,098.96	2,111,956.77	134,919.46		48,334.89	1,568	176,360.28	343,302.05	521,662.30	60,361.68	582,026.98	371.19
State School for the Blind	11.00	825,377.17	634.40		204,280.17	2,501	208,387.53	338,261.07	566,648.60	98,473.62	665,122.22	265.91
State School for the Deaf	10.00	1,023,170.80	747.85		1,328.58	212	74,257.43	66,502.51	140,759.94	24,774.77	165,534.71	684.03
Ohio State Sanatorium	335.00	785,925.38	20,427.09		3,628.57	491	105,315.36	94,645.43	203,963.79	553.71	204,517.50	416.73
Ohio Soldiers and Sailors' Home	98.50	906,342.16	1,297.08		80,081.33	165	41,097.02	107,243.41	148,910.46	13,557.07	162,467.53	984.65
Madison Home	15.00	61,406.97	2,538.94		92,310.58	734	71,136.14	272,933.22	344,069.36		344,069.36	469.58
Boys' Industrial School	120.00	1,606,382.94	6,594.99		120.36	38	8,116.30	9,564.46	17,680.85		17,680.85	465.28
Girls' Industrial School	189.00	817,045.88			2,381.06	1,198	104,998.34	230,329.68	335,328.02	23,147.08	358,475.10	299.23
Ohio Penitentiary	54.28	1,694,299.77			180.17	430	62,711.60	115,487.45	178,250.05	408.61	178,667.66	415.51
Ohio State Reformatory	810.86	2,700,503.80	84,119.27		6,727.08	1,094	211,793.33	210,557.22	422,352.55		422,352.55	249.32
Ohio Reformatory for Women	237.80	373,426.08	7,597.16		1,117.62	1,612	173,093.36	298,079.40	469,174.76	30,429.89	499,604.65	341.73
New Prison Farm	1,773.24	862,621.43	119,374.07		4,306.17	245	8,057.75	53,012.08	75,113.91	765.36	75,879.77	443.74
Bureau of Juvenile Research		12,420.18			5,788.25	171	30,584.99	12,118.78	89,205.41	130,080.16	219,285.57	893.04
Ohio State Brick Plant	35.51	229,001.23			87	98			42,703.77	3,295.76	45,999.53	7.56
Total	11,626.31	\$20,594,869.44	\$1,072,720.04	\$1,280,290.53	\$1,020,177.24	23,499	\$2,342,850.93	\$4,537,430.01	\$6,880,280.99	\$526,685.50	\$7,406,966.49	\$315.20

*Lands and Buildings owned by Hamilton County.

†Per capita figured on 6,084 examinations.

STATEMENT No. 4—Continued.

STATE INSTITUTIONS

Under the Control of the

OHIO BOARD OF ADMINISTRATION

HOSPITALS FOR THE INSANE—

1. **Athens State Hospital**—Opened at Athens 1874 for treatment of insane. This institution serves twenty counties in southeastern Ohio. Average daily population, 1921, was 1,288.
2. **Cleveland State Hospital**—Opened 1855. Serves Cuyahoga, Lake and Geauga counties. Population, 1,771.
3. **Columbus State Hospital**—Opened 1838. Serves a group of central counties. Population, 1,934.
4. **Dayton State Hospital**—Opened 1855. Serves a group of southwestern counties. Population, 1,204.
5. **Massillon State Hospital**—Opened 1898. Serves seventeen northeastern counties. Population, 1,854.
6. **Toledo State Hospital**—Opened 1888. Serves a group of northwestern counties. Population, 1,874.
7. **Longview Hospital**—Located at Cincinnati, Hamilton county. Built by Hamilton county and opened 1861. Still owned by Hamilton county, but maintained by state. Serves Hamilton county only. Population, 1,502.
8. **Lima State Hospital**—Opened 1915 for the care of the criminal insane. Receives insane criminals from the reformatories and penitentiary and dangerous insane persons from other state hospitals. Population, 868.

OHIO HOSPITAL FOR EPILEPTICS—Established at Gallipolis 1893 for the care of epileptics. Serves the whole state. First institution of its kind in the United States. Population, 1,568.

INSTITUTION FOR THE FEEBLE-MINDED—Established in Columbus in 1857 for the care and training of feeble-minded persons of any age. Custodial farm located at Orient, about 16 miles south of Columbus; purchased in 1898. Combined population of both, 2,501.

STATE SCHOOL FOR THE DEAF—Opened at Columbus in 1829 to educate the deaf children of the state. Pupils are admitted between the ages of 7 and 13. Population, 491.

STATE SCHOOL FOR THE BLIND—Located at Columbus. Opened in 1837, to educate the blind children of the state. First publicly supported blind school in America. Pupils are admitted between the ages of 6 and 21. Population, 242.

OHIO STATE SANATORIUM—Located at Mt. Vernon. Opened in 1909 for the study and treatment of incipient pulmonary tuberculosis and the dissemination of knowledge concerning its prevention and treatment. Population, 165.

STATEMENT No. 4—Continued.

OHIO BOARD OF ADMINISTRATION—Continued.

OHIO SOLDIERS' AND SAILORS' HOME—Located at Sandusky. Opened in 1888, as a home for the old soldiers, sailors and marines who have received honorable discharge. Population, 734.

MADISON HOME—Located at Madison, Lake county. Established to serve as a home for the wives, widows and dependent mothers of soldiers, sailors and marines residents of Ohio. Population, 40.

BOYS' INDUSTRIAL SCHOOL—Located near Lancaster. Opened in 1858 to receive boys 10 to 17 years of age convicted of crime or offenses, and who, in the discretion of the court, would profit by the training and discipline afforded at this school. Population, 1,198.

GIRLS' INDUSTRIAL SCHOOL—Located near Delaware. Established in 1869 for the instruction, employment and reformation of evil disposed, incorrigible and vicious girls. Any girl between ages of 9 and 18, brought before a court of criminal jurisdiction, may, in the judgment of the court, be committed to this school. Population, 430.

OHIO PENITENTIARY—Located at Columbus. Opened in 1834. Average daily population, 1,694. A new penitentiary is under construction at New London, about thirty-five miles distant from Columbus.

State Brick Plant—Located near Junction City, Perry county. The plant was purchased in 1919 for the purpose of providing employment, in the manufacture of brick, for convicts from the Ohio Penitentiary. Population, 98.

OHIO STATE REFORMATORY—Located at Mansfield. Opened in 1896 to receive reformatable male criminals between ages of 16 and 30. Population, 1,612.

STATE REFORMATORY FOR WOMEN—Located at Marysville, Union county. Opened in 1916 for detention of all females over 16 years of age convicted of felony, misdemeanor or delinquency. Population, 171.

BUREAU OF JUVENILE RESEARCH—Established in Columbus, to make mental, physical and other examinations of children committed by the courts to the guardianship of the Ohio Board of Administration.

CREDITS.

Balance July 1, 1920.....	\$2,616,642 37
Appropriations of General Assembly.....	6,268,577 50
Controlling Board	369,189 14
Emergency Board.....	72,225 94
Appropriated receipts.....	1,070,206 75
Refunds	60 94

Total available.....\$10,396,902 64

STATEMENT No. 4—Continued.

OHIO BOARD OF ADMINISTRATION—Continued.

DEBITS.

Personal service	\$2,330,340 52
Maintenance	5,594,127 88
Additions and betterments	514,857 88
Total disbursements	8,439,326 28
	\$1,957,576 36
Less amount of July 1, 1920, balance lapsed	99,082 44
Balance subject to draft June 30, 1921	\$1,858,493 92
Expenses of current year paid after June 30, 1921	\$486,786 59
Balance of June 30, 1921, lapsed December 31, 1921	824,105 85
Open contract accounts	547,601 48
Total	\$1,858,493 92

ROTARY FUNDS

Manufacturing and Sales.

CREDITS.

Balance July 1, 1920	\$144,183 81
Appropriated Receipts	1,078,506 81
Controlling Board	15,000 00
Total available	\$1,237,690 62

DEBITS.

Labor and materials, etc.	\$1,002,090 83
Total disbursements	\$1,002,090 83
Balance subject to draft June 30, 1921	\$235,599 79

Central Warehouse

CREDITS.

Balance July 1, 1920	\$5,821 29
Appropriated receipts	537,881 30
Total available	\$543,702 59

STATEMENT No. 4—Continued.

OHIO BOARD OF ADMINISTRATION—Concluded.

DEBITS.

Rotary ----- \$378,387 55

Total disbursements----- \$378,387 55

Balance subject to draft June 30, 1921----- \$165,315 04

Personal Service ----- \$2,330,340 52

A-1. Salaries	\$2,231,329 90	A-3. Unclassified	92,410 75
A-2. Wages	6,008 87		

Maintenance ----- \$5,594,127 88

C-1. Food supplies	\$2,619,953 24	F-7. Wearing apparel	334,272 14
C-2. Forage and veterinary supplies	369,943 12	E-8. Educational and recreational equip- ment	6,894 12
C-3. Fuel supplies	912,897 69	F-9. General Plant Equipment	9,780 33
C-4. Office supplies	25,299 47	F-1. General repairs	91,372 16
C-5. Medical and surgical supplies	35,813 35	F-3. Water	27,084 52
C-6. Laundry, cleaning and disinfecting supplies	88,114 53	F-4. Light, heat and power	46,586 73
C-8. Educational and recreational supplies	5,072 88	F-5. Freight, express and drayage	767 45
C-9. Botanical and agricultural supplies	29,767 82	F-6. Traveling expense	13,104 00
C-11. General plant supplies	122,137 93	F-7. Communication	12,144 34
D-2. Building materials	91,596 62	F-9. General plant service	39,419 00
D-3. General plant materials	397,228 82	F-9. Advertising sale of cattle	1,713 73
E-1. Office equipment	3,063 40	H-6. Rent	6,658 50
E-2. Household equipment	132,309 87	H-7. Insurance	958 19
E-3. Medical and surgical equipment	9,319 15	H-8. Contributions	9,748 57
E-4. Live stock	41,558 73	Ohio Reformatory for Women (miscellan- eous)	77 99
E-5. Motorless vehicles and equipment	2,061 62		
E-6. Motor vehicles and equipment	17,098 77		

Additions and Betterments ----- \$514,857 88

BUREAU OF JUVENILE RESEARCH

Hospital	\$1 01	Administration building	729 77
Miscellaneous equipment	2,080 81	Partitions in dormitory	344 06

LONGVIEW HOSPITAL

Dental equipment	\$410 70	Laundry machinery	14,990 49
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NEW PRISON FARM

Two silos	\$51 04	Drainage	660 48
Slaughter house	4 25	Cisterns	400 00
Hog houses	60 81	Fencing	22 84
New penitentiary	122,781 13		

OHIO STATE REFORMATORY

Two 250 h. p. boilers	\$17,317 69	Poultry house and equipment	40 58
Enlarging cellophane and dining room	13,776 69		

BOYS' INDUSTRIAL SCHOOL

Wing for contagion hospital	\$19,256 14	Generating set	4,677 28
Dental equipment	141 34		

GIRLS' INDUSTRIAL SCHOOL

Dental equipment	\$108 61
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STATEMENT No. 4—Continued.

OHIO BOARD OF ADMINISTRATION—Continued.

ATHENS STATE HOSPITAL

Tubercular cottage	\$7,931 95	Generator set	4,705 72
Dental equipment	460 93	Fencing	297 32
Equipment for tubercular cottages	1,113 47		

CLEVELAND STATE HOSPITAL

Hydrotherapeutic equipment	5,207 38	Road around main building	428 02
Dental equipment	509 00	Concrete walls	598 48

COLUMBUS STATE HOSPITAL

Wagon sheds and hog houses	\$1,000 00	Dental equipment	500 00
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DAYTON STATE HOSPITAL

Remodeling house	\$1,191 67	Roller net	29 23
Garden house	299 12	Dental equipment	285 00
Hog feeding building	30 70	Fencing	641 01

MASSILLON STATE HOSPITAL

Tubercular cottage	\$18,998 49	Dental equipment	453 03
Improvement to barn	613 76	Fencing	155 55
Hydrotherapeutic equipment	597 96	Dental equipment	103 68
Two 250 h. p. boilers	31,440 47	Rails	39 00
Improving water supply	938 71	Equipment of cottage	4,979 60

TOLEDO STATE HOSPITAL

Wing to dairy barn	\$4,915 99	Fencing	497 60
Dental equipment	498 24	Silo	456 15
Two 250 h. p. boilers	31,277 33		

STATE SCHOOL FOR THE BLIND

Two 250 h. p. boilers	\$24,774 77
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STATE SCHOOL FOR THE DEAF

Water heater	\$195 31	Dental equipment	358 40
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INSTITUTION FOR THE FEEBLE MINDED

Five cottages—600 patients	\$12 49	Dredging and dyle	5,000 00
Cold storage and store room—Orient	38 84	Worming tanks	635 00
Drying and canning building	928 95	New boilers and stands for cover plant	1,692 54
Boiler with stack	9,664 00	Heating system for north and south wings	296 24
Direct engine type unit	4,227 43	sewer disposal plant and	799 47
Feed water heater	144 82	Fire engine	1,845 00
Equipment of cottages	\$11,907 13	sewer main	23 57
Dental equipment	599 00	Equipment for cottages	5 42
Equipment carpenter shop	174 47	Equipment for covered walk	1,595 71
Side walk for new cottages	941 77	Fire engine	66 25
Water softeners at Orient	3,601 59	Five cottages, 600 patients	51,756 61
Fencing	621 69		

OHIO HOSPITAL FOR EPILEPTICS

Two cottages, 240 patients	\$44 69	Dental equipment	493 09
Six porches	161 00	Equipment for cottage	1,729 29
Milking barn	18 93	Two 250 h. p. boilers	17,000 00
Equipment, 2 cottages	7,773 28	Truck for delivery	2,149 60
Bakery equipment	3,531 50	Cottages, 120 patients	613 15
Heating system, Hill-side cottage	9,414 89	Electric room	6,093 74
X-Ray equipment	2,499 27	Radiology and fluorography equipment	8,443 18

STATEMENT No. 4—Continued.

OHIO BOARD OF ADMINISTRATION—Concluded.

OHIO STATE SANATORIUM

Water heaters and purifiers.....	\$160 83	Tuberculosis cottage.....	9,777 49
Fluoroscope.....	41 32	Cottage for plumber.....	15 44
2-inch steam line.....	487 43	Cottage for florist.....	40 94
Drainage.....	391 94	Motor truck.....	1,565 00
Improvement to spring.....	671 82		

LIMA STATE HOSPITAL

Dental equipment.....	499 69	Yard lights.....	374 04
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OHIO REFORMATORY FOR WOMEN

Fencing.....	\$265 36	Drainage.....	500 00
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Grand Total Disbursements.....\$8,439,326 28

STATEMENT No. 4—Continued.

OHIO BOARD OF AGRICULTURE

The Agricultural Commission, created in 1913, succeeded to and possessed the rights, authority and power formerly exercised by the State Board of Agriculture, the secretary of the State Board of Agriculture, the Board of Live Stock Commissioners, the Board of Control of the State Agricultural Experiment Station, the State Dairy and Food Commissioner, the Fish and Game Commission, the State Board of Veterinary Examiners, and part of the former duties of the State Board of Pharmacy. The General Assembly in 1915, abolished the Agricultural Commission and established two departments, the State Board of Agriculture and the Ohio Agricultural Experiment Station, and released the College of Agriculture at the Ohio State University from all control by the Board of Agriculture. All extension work and assignment of lectures at farmers' institutes are now controlled by the trustees of the Ohio State University.

Under the law of 1915 as amended in 1917 the State Board of Agriculture consists of ten members appointed by the governor for terms of six years. Only five can be of one party and at least six must be practical farmers. They receive no compensation, but are paid their traveling expenses. The Board of Agriculture consists of the following members: William Stroop, Montgomery; D. R. Acklin, Wood; G. B. Warner, Lorain; Foster Houston, Clark; J. L. Carlisle, Highland; R. D. Williamson, Greene; Chas. Allen, Fayette; H. C. Price, Licking; S. T. Nash, Cuyahoga; and I. S. Myers, Summit.

Under the new law the board elects a secretary to be known as the Secretary of Agriculture. He holds office for two years, receives an annual salary of \$4,000.00, and possesses practically all the authority and performs most of the duties of the agricultural commission. He appoints all heads of bureaus and all others connected with the various subdivisions of the work, but all appointments made by him require confirmation by the Board of Agriculture. N. E. Shaw, of Clermont, is secretary.

The first State Board of Agriculture was established in 1840. The first state fair was held in Cincinnati in 1850. From 1850 to 1874, the state fair was held at various cities throughout the state. The fair was permanently located in Columbus in 1874 being at Franklin park from 1874 to 1886, when it was moved to its present location. The state fair grounds are known as Exposition park, and contain 115 acres. Crop reporting was inaugurated by the Board of Agriculture in 1881, and the first farmers' institutes under the board's supervision were held in the winter of 1880-1.

The office of Dairy and Food Commissioner was established in 1886. The duty of this branch of the Board of Agriculture is to enforce the laws against fraud, adulteration or impurities in foods and drugs. The first Ohio pure food law was passed in 1884. The "sales by weight law" was declared unconstitutional, but the department still has power to prosecute any one using weighing machines or measures that are false. Inspections are made of all dairies, canning factories, restaurants and other places where foods are prepared or sold.

The Fish and Game Commission was created in 1886. This branch of the Board of Agriculture operates fish hatcheries and restocks lakes and streams with valuable fish and protects and propagates fish, game and birds, and has jurisdiction of fishing on Lake Erie within the Ohio boundary line. The annual salary of the chief warden is \$3,000.00. The law requires that at least half of all money received for hunters' licenses shall be used in the propaga-

STATEMENT No. 4—Continued.

OHIO BOARD OF AGRICULTURE—Continued.

tion of game birds and game animals, in restocking various parts of the state and in establishing game preserves.

In addition to these two departments, the Board of Agriculture has charge of the state fair. Among the board's important duties is to prevent or check the spread of such diseases of live stock as foot and mouth disease, glanders, rabies, hog cholera and other dangerous contagious and infectious diseases. The Secretary of Agriculture appoints a state veterinarian and a board of three veterinary examiners. The Secretary also appoints a state entomologist who has charge of inspections of nursery stock. The department is required to inspect and analyze feeds, fertilizers and agricultural lime. The Secretary of Agriculture has charge of bee inspection, drug inspection, and sanitary inspection and is state sealer of weights and measures. The Secretary of Agriculture, dean of the College of Agriculture of Ohio State University and the director of the Ohio Agricultural Experiment Station, with the Governor as ex-officio member, comprise the state agricultural advisory board with power to co-ordinate the work of the various departments and prevent duplications.

CREDITS.

Balance July 1, 1920.....	\$23,316 77
Appropriations of General Assembly.....	568,823 00
Controlling Board.....	15,600 00
Emergency Board.....	12,090 47
Appropriated receipts.....	15,799 75
Total available	\$635,629 99

DEBITS.

Personal service	\$140,075 07
Maintenance	381,482 87
Additions and betterments.....	4,000 94
Total disbursements	525,558 88
Balance subject to draft June 30, 1921.....	\$110,071 11

Expenses of current year paid after June 30, 1921.....	\$58,223 17
Balance of June 30, 1921, lapsed December 31, 1921.....	51,847 94
Total	\$110,071 11

STATEMENT No. 4—Continued.

OHIO BOARD OF AGRICULTURE—Continued.

Personal Service-----\$140,075 07

A-1. Salaries	\$112,887 98	A-3. Unclassified	374 00
A-2. Wages	26,813 09		

Maintenance ----- \$381,482 87

C-2. Forage and veterinary supplies	\$3,174 94	F-3. Water	476 3 5
C-2. Fuel supplies	3,213 75	F-5. Freight, express and drayage	179 06
C-4. Office supplies	5,215 77	F-4. Light, heat and power	1,081 08
C-5. Medical and surgical supplies	439 99	F-6. Traveling Expense	34,444 17
C-6. Laundry and cleaning supplies	22 76	F-7. Communication	2,642 84
C-9. Agricultural supplies	280 60	F-9. Disease animals	1,837 77
C-11. Pigs	21,318 48	F-9. State fair	177,373 09
C-11. Other	2,913 36	F-9. Apple show	2,964 67
D-2. Building materials	1,814 84	F-9. Other	1,359 86
D-3. General plant materials	4,588 89	H-6. Rent	20 00
E-1. Office equipment	381 87	H-7. Insurance	25 00
E-3. Medical and surgical equipment	60 39	H-9. Tubercular cattle	85,125 98
F-9. General plant equipment	8,854 32	H-8. Glandered horses	17,085 21
F-1. State Fair Buildings	47 75	H-8. Other contributions	25 00
F-1. General repairs	1,115 17		

Additions and Betterments ----- \$4,000 94

G-2. Watering station	\$300 09	G-32. Reduction plant	3,388 70
G-31. Capital equipment	312 24		

Grand Total Disbursements ----- \$525,558 88**DAIRY AND FOOD DIVISION.****CREDITS.**

Balance July 1, 1920	\$1,308 74
Appropriations of General Assembly	66,215 00
Controlling Board	6,600 00
Emergency Board	2,500 00
Total available	\$76,623 74

DEBITS.

Personal service	\$44,154 45
Maintenance	25,727 51
Total disbursements	69,881 96
Balance subject to draft June 30, 1921	\$6,741 78
Expenses of current year paid after June 30, 1921	\$843 72
Balance of June 30, 1921, lapsed December 31, 1921	5,896 31
Open contract account	1 75
Total	\$6,741 78

STATEMENT No. 4—Continued.

OHIO BOARD OF AGRICULTURE—Continued.

DAIRY AND FOOD DIVISION—Concluded.

Personal Service -----		\$44,154 45	
A-1 Salaries	\$12,939 21	A-3. Unclassified	1,265 03
Maintenance -----		\$25,727 51	
C-4. Office supplies	\$325 03	F-5. Freight and express	5 61
C-11. General plant supplies	35 86	F-6. Traveling expense	25,022 06
E-1. Office equipment	94 42	F-7. Communication	17 54
E 9. General plant equipment	67 65	F-9. General plant service	169 34
Grand Total Disbursements -----		\$69,881 96	

FISH AND GAME DIVISION.

CREDITS.

Balance July 1, 1920	\$133,947 42
Appropriations of General Assembly	204,187 40
Appropriated Receipts	318,728 10
Total available	\$656,862 92

DEBITS.

Personal service	\$125,754 33
Maintenance	59,913 75
Uses and Purposes	302,792 27
Propagation Fish, Lake Erie	14,142 79
Total disbursements	502,603 14
Balance subject to draft June 30, 1921	\$154,259 78
Expenses of current year paid after June 30, 1921	\$11,523 11
Balance of June 30, 1921, lapsed December 31, 1921	91,531 44
Balance in Rotary Funds	51,205 23
Total	\$154,259 78

Personal Service-----**\$125,754 33**

A-1. Salaries	\$117,476 16	A-2. Wages	8,278 17
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STATEMENT No. 4—Continued.

OHIO BOARD OF AGRICULTURE—Concluded.

FISH AND GAME DIVISION—Concluded.

Maintenance -----			\$59,913 75
C-3. Fuel supplies.....	\$172 19	F-6. Traveling expense.....	45,385 28
C-4. Office supplies.....	376 97	F-7. Communication.....	1,517 87
C-11. General Plant supplies.....	110 70	F-9. Propagation and distribution.....	7,536 65
E-4. Purchase game birds.....	4,654 75	Uses and purposes.....	302,792 27
F-1. General repairs.....	142 56	Propagation of fish in Lake Erie.....	14,142 79
F-5. Freight and express.....	14 78		
Grand Total Disbursements -----			\$502,603 14

STATEMENT No. 4—Continued.

OHIO AGRICULTURAL EXPERIMENT STATION

The Ohio Agricultural Experiment Station is under the supervision and direction of a board of control consisting of the trustees of Ohio State University and the Director of Agriculture. They receive no compensation, but their expenses are paid by the state. The experiment station was established in 1882, and was at first located on the Ohio State University grounds. In 1891, Wayne county offered to give \$85,000.00 to have the station located in that county. The offer was accepted, but later the Wayne county bond issue was declared unconstitutional, and the county did not have to pay the bonus. The experiment station is on a tract of 700 acres near Wooster, owned by the state. There are four district experiment farms, three of which—53 acres at Germantown, Montgomery county; 300 acres at Carpenter, Meigs county, and 125 acres at Strongsville, Cuyahoga county—are owned by the state, while the fourth, 20 acres at Findlay, Hancock county, is held under nominal lease. The state owns two forests, one of 221½ acres near Mineral, Athens county, and one of 1,500 acres at Dean, Lawrence county. Both these tracts are under control of the station. On these forests 170,000 trees have been planted, and forest nurseries have been established containing more than 750,000 trees for future planting. It also operates nine county experiment farms, owned by the respective counties, namely: Ninety-two acres at Paulding, Paulding county; 123 acres at Troy, Miami county; 216 acres at New Burlington, Hamilton county; 130 acres at Owen'sville, Clermont county; 175 acres at Fleming, and 10 acres at Marietta, Washington county; 153 acres at Cortland, Trumbull county; 275 acres at Canfield, Mahoning county; 170 acres near St. Clairsville, Belmont county; and 190 acres near London, Madison county. The U. S. government now contributes \$30,000.00 yearly to the station, and sends an examiner to inspect its work. The scientific staff of the station now numbers 50 persons, who have the assistance of 125 to 150 foremen, clerks and laborers, the number varying with the season.

CREDITS.

Balance July 1, 1920.....	\$116,785 23
Appropriations of General Assembly.....	236,435 00
Controlling Board.....	28,930 00
Transfers.....	700 00
Appropriated receipts (Adams & Hatch fund).....	32,541 37
Total available.....	\$415,391 60

DEBITS.

Personal service.....	\$194,136 28
Maintenance.....	71,057 54
Additions and betterments.....	27,035 10
Adams & Hatch fund.....	35,451 75
Total disbursements.....	327,690 67
	\$87,700 93
Less amount of July 1, 1920, balance lapses.....	33,259 21
Balance subject to debit June 30, 1921.....	\$54,441 72

STATEMENT No. 4—Continued.

OHIO AGRICULTURAL EXPERIMENT STATION—Concluded.

Expenses of current year paid after June 30, 1921-----	\$22,132 11
Balance of June 30, 1921, lapsed December 31, 1921-----	26,722 71
Open contract accounts-----	5,586 90
Total -----	\$54,441 72

Rotary.

CREDITS.

Balance July 1, 1920-----	\$6,906 07
Appropriated receipts -----	26,867 60
Total available-----	\$33,773 67

DEBITS.

Rotary -----	\$30,284 89
Total disbursements-----	30,284 89
Balance subject to draft June 30, 1921-----	\$3,488 78

Personal Service-----\$194,136 28

A-1. Salaries-----	\$127,228 71	A-3. Unclassified-----	149 12
A-2. Wages-----	66,758 45		

Maintenance ----- \$71,067 54

C-2. Forage and veterinary supplies-----	\$10,016 43	F-8. Educational equipment-----	972 84
C-3. Fuel supplies-----	8,313 05	F-9. General plant equipment-----	8,735 48
C-4. Office supplies-----	1,061 88	F-1. General repairs-----	1,959 87
C-6. Laundry, etc-----	199 31	F-4. Light, heat and power-----	174 26
C-9. Botanical and agricultural supplies-----	2,819 39	F-5. Freight and express-----	2,788 28
C-11. General plant supplies-----	7,837 52	F-6. Traveling expense-----	13,330 10
D-2. Building materials-----	1,960 28	F-7. Communication-----	512 40
D-3. General plant materials-----	2,848 69	F-9. General plant service-----	1,477 61
E-1. Office equipment-----	149 77	H-6. Rent-----	2,872 11
E-4. Live stock-----	555 00	H-7. Insurance-----	138 50
E-5. Motor vehicle equipment-----	1,145 10	H-8. Contributions-----	379 69

Additions and Betterments----- \$27,035 10

G-32. Fencing-----	\$383 29	G-1. Land (Thompson tract)-----	3,100 00
G-1. Land (Fry tract)-----	23,551 90		

ADAMS AND HATCH FUND

Disbursements-----	\$35,151 75
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Grand Total Disbursements----- \$327,690 67

STATEMENT No. 4—Continued.

ARCHAEOLOGICAL AND HISTORICAL SOCIETY

The society, which is an outgrowth of a society started in Mansfield in 1875, was incorporated in 1885. The society's new building for museum and library purposes is located on the Ohio State University grounds. This society has performed a notable service to the state collecting data on the early history of Ohio and information as to the primitive inhabitants and prehistoric remains. A volume containing articles on such topics is published by the society each year. There are now twenty-seven volumes in the set of archaeological publications issued, and they contain a vast fund of information. They can be purchased of the society. For \$25.00 any citizen may become a life member of the society, which entitles the person to a set of the twenty-seven volumes and all future issues. The museum on the Ohio State University grounds has one of the finest collections of prehistoric relics and remains, in America. Every citizen of the state should visit this museum. It is unfortunate that this great museum is not located near the capitol within easy reach of every Ohio citizen who visits Columbus. The entire collection of curiosities formerly in the relic room in the state house, with the exception of the flags, is now in the museum at the Ohio State University. The society is governed by a board of fifteen trustees of whom six are appointed by the Governor and nine are selected by the members of the society. In addition to the over one hundred and seventy-five thousand specimens of Mound Builder and Indian relics and remains, the society has accumulated a valuable archaeological and historical library of over fifteen thousand volumes. The society is owner and custodian of Serpent Mound in Adams county; Ft. Ancient, in Warren county; Big Bottom Park, in Morgan county; the scene of the Big Bottom massacre, January 2, 1791; Logan Elm Park, in Pickaway county; Ft. Laurens, in Tuscarawas county; the first American fort in Ohio, built by McIntosh in 1778; Spiegel Grove Park, at Fremont, the former home of President R. B. Hayes, where the state has erected a museum and library building. The society is also custodian of the site of historic "Campus Martius," at Marietta, the fort erected by the first settlers of Ohio, and of the Miamisburg Mound, the largest prehistoric earthwork of its kind in Ohio, and of the site on which was erected Fort Amanda in the War of 1812.

CREDITS.

Balance July 1, 1920-----	\$17,059 04
Appropriations of General Assembly-----	23,403 00
Controlling Board-----	2,400 00
Total available-----	\$42,862 04

DEBITS.

Personal service-----	\$18,874 98
Maintenance-----	20,092 03
Additions and betterments-----	1,014 47
Total disbursements-----	39,981 48
Balance subject to draft June 30, 1921-----	\$2,880 56

STATEMENT No. 4—Continued.

ARCHAEOLOGICAL AND HISTORICAL SOCIETY—Concluded.

Expenses of current year paid after June 30, 1921-----	\$2,689 24
Balance of June 30, 1921, lapsed December 31, 1921-----	191 32
Total -----	<u>\$2,880 56</u>

Personal Service-----\$18,874 98

A-1. Salaries-----	\$18,774 98	A-2. Wages-----	100 00
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Maintenance ----- \$20,092 03

C-4. Office supplies-----	\$325 89	F-6. Traveling expense-----	254 97
C-11. General plant supplies-----	159 18	F-7. Communication-----	97 95
F-1. General repairs-----	703 72	F-8. Contingencies-----	46 87
F-3. Water-----	73 24	F-9. Exploration and field work-----	400 06
F-4. Light, heat and power-----	1,756 78	F-9. Republishing reports-----	13,000 00
F-5. Freight and express-----	105 20	F-9. Publications-----	3,069 17

Additions and Betterments----- \$1,014 47

G-2. Shelter house (Serpent Mound)-----	\$132 18	G-31. Museum collections-----	475 00
G-32. Miscellaneous-----	224 44	G-31. Exhibition cases-----	142 65
G-31. Filing cabinet-----	40 20		

Grand Total Disbursements----- \$39,981 48

STATEMENT No. 4—Continued.

ATTORNEY GENERAL

The Attorney General is elected for two years and is the legal adviser of all state officers and departments and of county prosecuting attorneys. He represents the state in all civil and criminal cases in which the state is directly interested. During the past year 840 opinions were rendered. This entails a vast amount of labor. During the year ending June 30, 1921, the Attorney General collected delinquent, indirect taxes and other claims amounting to \$493,224.24. Changes in the laws in recent years have greatly increased the collections made by the Attorney General's department. The present system of checks between the various departments and the Auditor, between the Auditor and Treasurer and between the Auditor and Attorney General render misappropriation of funds collected by the state practically impossible. The office of Attorney General was created by legislative act in 1846, and Henry Stanbery was the first attorney general appointed. It was changed to an elective office by the constitution of 1851. John G. Price of Columbus, became Attorney General in 1919. His annual salary is \$6,500.00.

CREDITS.

Balance July 1, 1920	\$26,268 57
Appropriations of General Assembly.....	99,478 06
Controlling Board.....	2,880 00
Total available.....	\$128,626 63

DEBITS.

Personal service	\$76,961 75
Maintenance	5,050 64
Total disbursements.....	82,012 39
Balance subject to draft June 30, 1921.....	\$46,614 24

Expenses of current year paid after June 30, 1921.....	896 62
Balance of June 30, 1921, lapsed December 31, 1921.....	45,717 62
Total	\$46,614 24

Personal Service.....\$76,961 75

A-1. Salaries.....	\$28,519 19	A-3. Unclassified.....	48,442 56
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Maintenance\$5,050 64

C-4. Office supplies.....	\$1,739 87	F-5. Freight, express and dravage.....	2 19
F-1. Office equipment.....	373 08	F-6. Traveling expense.....	1,770 60
F-9. General plant equipment.....	353 60	F-7. Communication.....	679 90
F-1. General repairs.....	122 25	F-9. General plant service.....	9 15

Grand Total Disbursements.....\$82,012 39

STATEMENT No. 4—Continued.

AUDITOR OF STATE

The Auditor of State is elected for a term of four years. He is the chief accounting officer of the state and as such determines the legality of all claims against the state and issues his warrant on the Treasurer of State for the payment of all claims allowed. He also issues vouchers for all moneys paid into the state treasury. In addition to this he verifies the accuracy of all direct tax settlements made by the auditors of the various counties, prepares statistical information as to the public debt and other financial matters from the reports made by auditors of the various taxing districts; is the custodian of records and surveys of original public lands, draws all deeds and records the same; examines the state treasury; has authority to remit certain taxes in correction of tax duplicates; makes collection of all claims due the state; approves and pays cost bills for the prosecution and transportation of convicts in Ohio; keeps an inventory of all state property; computes and prepares duplicates for collection of excise and franchise taxes of corporations; examines all guarantee title and trust companies; inspects and supervises the accounts and reports of the Miami Conservancy District and the Kenton Conservancy District; inspects and supervises the accounts of the workmen's compensation fund; has supervision over steamship agencies; collects the state's portion of fines and penalties for the violation of prohibition laws.

By virtue of an act passed in 1917, he is the state supervisor of school and ministerial lands and as such executes leases for agriculture and for oil, gas and coal on the unsold school and ministerial lands of the state. He also collects all rentals on such leaseholds and determines the necessity for all improvements made thereon and allows the payments therefor.

He also examines and supervises the accounts of all state departments. In addition to this he is a member of the following boards and commissions: Emergency Board, Controlling Board, Sundry Claims Board, Teachers' Retirement Board and member of the State Sinking Fund Commission.

The Auditor of State is also, by virtue of his office, Chief Inspector of the Bureau of Inspection and Supervision of Public Offices. As such he supervises and inspects the financial transactions of the officials of all counties, municipalities, townships, boards of education, justices of the peace, or other public officials of the state.

For the period covered by this report, A. V. Donahey, of New Philadelphia, served as Auditor from July 1, 1920, to January 10, 1921. Joseph T. Tracy, of Columbus, served from January 10, 1921, to June 30, 1921, inclusive.

CREDITS.

Balance July 1, 1920-----	\$14,929 27
Appropriations of General Assembly -----	77,075 00
Controlling Board-----	6,120 00
Refunds and reimbursements-----	287 95
Appropriated receipts -----	89 90
Total available-----	\$98,502 12

STATEMENT No. 4—Continued.

AUDITOR OF STATE—Concluded.

DEBITS.

Personal service-----	\$72,525 91	
Maintenance -----	7,847 55	
Maintenance H. B. 584-----	1,978 70	
Total disbursements-----		82,352 16
		\$16,149 96
Less amount of July 1, 1920, balance lapsed-----		7,156 14
Balance subject to draft June 30, 1921-----		\$8,993 82
Expenses of current year paid after June 30, 1921-----	\$4,599 33	
Balance of June 30, 1921, lapsed December 31, 1921-----	4,394 49	
Total -----		\$8,993 82
Personal Service-----	\$72,525 91	
A-1. Salaries-----	\$72,100 12	A-2. Wages----- \$416 79
Maintenance -----	\$7,847 55	
C-4. Office supplies-----	\$1,360 20	F-7. Communication----- \$530 74
E-1. Office equipment-----	529 10	F-9. General plant service----- 271 34
F-1. General repairs-----	110 65	F-4. Contingencies----- 3,812 62
F-6. Traveling expenses-----	1,232 90	HB584----- 1,978 70
Grand Total Disbursements-----	\$82,352 16	

STATEMENT No. 4—Continued.

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES

This feature of state supervision was established July 1, 1902, and is under the control of the Auditor of State as chief inspector and supervisor. The bureau is divided into two departments: Counties, school districts and townships in one division, and municipalities in the other, each division head bearing the title "deputy inspector and supervisor" and receiving his appointment from the Auditor of State. Under the present administration the deputy inspectors are: A. B. Peckinpugh in charge of the county, school and township department; and Andrew H. Foster, in charge of the municipal department. The duties of the bureau are to inspect and supervise all county, city, village, township and school offices, and to prescribe proper forms of accounts, records and reports. The examiners in this bureau are required to not only investigate all official transactions, but a more important duty is to instruct all officials as to the laws governing their official duties and in improved business methods in the conduct of public affairs. Vastly more of local funds are wasted through incompetency rather than through dishonesty. During the fiscal year 1920-1921, the findings for recovery amounted to \$783,741.40 of which settlements and collections amounting to \$229,088.86 were made.

With a view to increasing the efficiency of the bureau in maintaining helpful supervision, the state has been divided into districts with an examiner in charge of each district with such assistants as are necessary. The county and municipal departments have fifteen districts each and the school department has eight districts. This plan will enable the state examiner to keep in close touch with all public officials of his district and thus prevent the illegal expenditure of public funds.

CREDITS.

Balance July 1, 1920.....	\$1,431 05	
Appropriations of General Assembly.....	19,230 81	
Controlling Board.....	1,560 00	
Appropriated receipts.....	62 00	
Total available.....		\$22,283 86

DEBITS.

Personal service	\$14,524 62	
Maintenance	5,453 60	
Total disbursements.....		19,978 22
Balance subject to draft June 30, 1921.....		\$2,305 64
Expenses of current year paid after June 30, 1921.....	\$1,151 50	
Balance of June 30, 1921, lapsed December 31, 1921.....	1,154 14	
Total		\$2,305 64

STATEMENT No. 4—Continued.

BUREAU OF INSPECTION AND SUPERVISION OF PUBLIC OFFICES
—Concluded.*Rotary Fund.*

CREDITS.

Balance July 1, 1920.....	\$1,811 68
Controlling Board.....	10,000 00
Emergency Board.....	5,000 00
Appropriated receipts.....	156,312 92
Total available.....	\$173,124 60

DEBITS.

Rotary	\$153,977 78
Total disbursements.....	153,977 78
Balance subject to draft June 30, 1921.....	\$19,146 82

Personal Service.....\$14,524 62

A-1. Salaries \$11,521 62

Maintenance\$5,453 60

C-4. Office supplies.....	\$1,343 83	F-7. Communication.....	\$250 97
E-1. Office equipment.....	244 55	F-8. Contingencies.....	2,584 12
F-1. General repairs.....	25 49	F-9. General plant service.....	28 38
F-6. Traveling expense.....	697 34		

Grand Total Disbursements.....\$19,978 22

STATEMENT No. 4—Continued.

STATE AID FOR SCHOOLS FOR BLIND, DEAF AND CRIPPLED CHILDREN

In 1913 laws were enacted by the legislature authorizing boards of education to make application to State Superintendent of Public Instruction for permission to establish a school for blind, deaf and crippled persons. The school is required to have an average attendance of not less than three pupils. The state pays \$150.00 per pupil for each deaf or crippled pupil that has attended school for nine months, and \$250.00 for each blind pupil.

The first state appropriation for the support of such schools was made in 1913, in the sum of \$46,000.00; in 1915, the legislature appropriated \$60,000.00, and \$75,000.00 for the year 1916-1917. In 1917, the legislature appropriated \$200,000.00 for two years. In 1919, the General Assembly appropriated \$140,000.00 for the first year, and \$160,000.00 for the second year, ending June 30, 1920.

This money is disbursed upon certifications made by the Superintendent of Public Instruction, to the Auditor of State.

The amounts paid for the fiscal year are as follows:

CREDITS.

Balance July 1, 1920.....	\$22,663 59
Appropriations of General Assembly.....	160,000 00
Total available.....	\$182,663 59

DEBITS.**Support of Schools for Deaf, Crippled and Blind Children—**

Akron	\$1,650 00
Alliance	1,611 09
Ashtabula	3,050 00
Canton	1,223 29
Cincinnati	19,781 24
Cleveland	82,594 06
Dayton	5,183 32
Elyria	3,566 57
Lorain	1,879 16
Mansfield	1,895 82
Norwalk	1,554 19
Toledo	13,726 66
Total disbursements.....	137,715 40
Balance subject to draft June 30, 1921.....	\$44,948 19

STATEMENT No. 4—Continued.

STATE AID FOR WEAK SCHOOL DISTRICTS

The first Ohio law authorizing state aid to weak school districts was passed in 1906. The first state appropriation for this purpose was \$45,000.00, made by the General Assembly in 1908. In 1910 an appropriation of \$50,000.00 was made. In 1911 the appropriation for this purpose was \$19,000.00. In 1913 an appropriation of \$75,000.00 for the first year and \$85,000.00 for the second was made. In 1915 the appropriation was \$125,000.00 for the first year and \$140,000.00 for the second. In 1917 the appropriation for weak school districts was \$205,000.00 for the first year of the biennium and \$230,000.00 for the second year. In 1919 the appropriations for this purpose were \$600,000.00 for each year of the coming two years. An additional appropriation of \$25,000.00 was made at the adjourned session of the general assembly in 1920.

CREDITS.

Balance July 1, 1920.....	\$85,609 80	
Appropriations of General Assembly.....	600,000 00	
Total available.....		\$685,609 80

DEBITS.

Total disbursements.....		1,999 60
		\$683,610 20
Less amount of 1920 balance lapsed.....		64,811 91
Balance subject to draft June 30, 1921.....		\$618,798 29

Reserve Fund.

CREDITS.

Appropriations of General Assembly.....	\$900,000 00	
Total available.....		\$900,000 00

DEBITS.

State aid.....	\$891,374 61	
Total disbursements.....		\$891,374 61
Balance subject to draft June 30, 1921.....		\$8,625 39

STATEMENT No. 4—Continued.

DEPARTMENT OF BANKS AND BANKING

This department was created in 1908. The duties of the Superintendent of Banks are to examine commercial banks, savings banks, safe deposit companies and trust companies, and all other companies incorporated under the laws of the state having or receiving money on deposit. No person or company is permitted to use the words "bank," "banker" or "banking" or "trust company" as a name under which business is done without being subject to inspection by the Superintendent of banks. National banks and building and loan companies are exempt from examination by this department. There were on June 30, 1921, in Ohio, 636 state banks with resources of \$1,468,395,397.00 and \$1,189,821,482.00 deposits, and 121 private banks with resources of \$39,576,888.00 and \$33,247,881.00 deposits. It will no doubt be a surprise to most citizens of the state to know that the state banks of Ohio have a greater total of resources than the national banks in Ohio. There are 375 national banks in the state with resources of \$829,395,000.00 and \$627,496,000.00 deposits. One important difference in the rights of a national and state bank is that the former may loan not to exceed ten per cent of its capital stock to any one person, while state banks may loan twenty per cent of their capital and surplus. Unincorporated or private banks may loan twenty per cent of the net worth of the owners of the bank.

H. E. Scott, of Troy, is Superintendent of Banks. His salary is \$7,500.00 per annum.

CREDITS.

Balance July 1, 1920.....	\$24,661 56
Appropriations of General Assembly.....	104,380 00
Controlling Board.....	4,080 00
Appropriated receipts	55 10
Total available.....	\$133,176 66

DEBITS.

Personal service.....	\$65,862 41
Maintenance	32,525 02
Additions and betterments.....	229 95
Total disbursements.....	98,617 38
Balance subject to draft June 30, 1921.....	\$34,559 28
Expenses of current year paid after June 30, 1921.....	\$3,432 39
Balance of June 30, 1921, lapsed December 31, 1921.....	31,126 89
Total	\$34,559 28

STATEMENT No. 4—Continued.

DEPARTMENT OF BANKS AND BANKING—Concluded.

Personal Service-----**\$65,862 41**

A-1. Salaries.....	\$63,032 40	A-3. Unclassified.....	\$2,779 92
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Maintenance -----**\$32,525 02**

C-4. Office supplies.....	\$1,687 83	I-9. Other.....	\$214 90
E-1. Equipment.....	271 36	F-9. Printing.....	4 049 79
F-1. General repairs.....	132 00	H-6. Rent.....	672 00
F-5. Freight express and drayage.....	54 01	H-7. Insurance.....	572 84
F-6. Traveling expense.....	23,923 66	H-8. Contributions.....	20 00
F-7. Communication.....	923 61		

Additions and Betterments-----**\$229 95**

G-31. Desks, rugs, chairs and filing cases.....	\$229 95
---	----------

Grand Total Disbursements-----**\$98,617 38**

STATEMENT No. 4—Continued.

OHIO COMMISSION FOR THE BLIND

This commission, which was established in 1908, consists of the Superintendent of the State School for the Blind, and five members appointed by the Governor, who hold office for five years each. The commission is a bureau of information, the object of which is to assist the blind in finding employment, and teach them industries which may be followed in their homes. The commission is required to prepare a list of all blind in the state, showing cause, condition and capacity for educational and industrial training. It may establish workshops and employ and pay blind employees, and sell their products.

There are about 6,500 blind persons in Ohio, as shown by the records and estimates of the commission.

The past year the Commission has added to its staff a placement agent and field worker and an effort is being made to place as many blind people as are capable to work in industrial plants, side by side with the man who has sight.

CREDITS.

Balance July 1, 1920.....	\$1,398 74	
Appropriations of General Assembly.....	37,350 00	
Emergency Board.....	696 00	
Controlling Board.....	4,440 00	
Total available.....		\$43,884 74

DEBITS.

Personal service	\$25,458 18	
Maintenance	15,113 85	
Total disbursements.....		40,572 03
Balance subject to draft June 30, 1921.....		\$3,312 71

Expenses of current year paid after June 30, 1921.....	\$221 99	
Balance of June 30, 1921, lapsed December 31, 1921.....	3,090 72	
Total		\$3,312 71

Rotary

CREDITS.

Balance July 1, 1920.....	\$1,409 34	
Emergency Board.....	5,600 00	
Controlling Board	33,018 42	
Appropriated receipts.....	94,385 93	
Total available.....		\$134,413 69

STATEMENT No. 4—Continued.

OHIO COMMISSION FOR THE BLIND—Concluded.

DEBITS.

Rotary			\$134,086 18
Total disbursements.....			\$134,086 18
Balance subject to draft June 30, 1921.....			\$327 51
Personal Service.....			\$25,458 18
A-1. Salaries.....	\$25,070 98	A-3. Unclassified.....	\$387 20
Maintenance			\$15,113 85
C-4. Office supplies	\$326 20	F-3. Water	\$16 57
C-5. Medical and surgical supplies	2 71	F-4. Light, heat and power.....	175 00
C-6. Laundry and cleaning supplies	30 06	F-5. Freight, express and drayage.....	25 00
C-8. Educational and recreational service	111 15	F-6. Traveling expense.....	9,600 00
C-11. General plant service.....	204 90	F-7. Communication	160 00
E-1. Office equipment	84 85	F-9. General plant service	105 75
E-3. Medical and surgical equipment.....	3 25	H-6. Rent	1,446 00
E-9. General plant equipment	275 13	H-8. Contributions.....	2,200 00
F-1. General repairs	147 19		
Grand Total Disbursements.....			\$40,572 03

STATEMENT No. 4—Continued.

OHIO BUDGET COMMISSION

The Budget Commission was authorized by law in 1913. The Budget Commissioner is appointed by the Governor. He prepares for the Governor a budget covering all departments of state government, which the Governor transmits to the General Assembly at the beginning of each regular session. The appropriations are based on this budget.

For the period covered by this report, J. E. Harper, of Jackson county, served, as Budget Commissioner up to January, 1921. Andrew H. Foster from January, 1921 to June 30, 1921. The salary is \$4,000.00 per year.

CREDITS.

Balance July 1, 1920.....	\$1,680 70
Appropriations of General Assembly.....	10,205 00
Controlling Board.....	480 00
Total available.....	\$12,365 70

DEBITS.

Personal service.....	\$4,978 58
Maintenance	526 58
Total disbursements.....	5,505 16
Balance subject to draft June 30, 1921.....	\$6,860 54

Expenses of current year paid after June 30, 1921.....	\$3 15
Balance of June 30, 1921, lapsed December 31, 1921.....	6,857 39
Total	\$6,860 54

Personal Service.....	\$4,978 58
A-1. Salaries	\$1,711 58
A-2. Wages	\$267 00
Maintenance	\$526 58
C-4. Office supplies.....	\$63 52
F-6. Traveling expense	291 11
F-7. Communication	\$148 90
F-9. General plant service	23 05
Grand Total Disbursements.....	\$5,505 16

STATEMENT No. 4—Continued.

OHIO BUILDING AND LOAN ASSOCIATIONS

State supervision of building and loan associations was instituted in 1891, through a bureau created in the insurance department. From July 23, 1913, to July 1, 1921, building and loan associations were supervised by a separate department. On the latter date the department became a division of the Department of Commerce under the reorganization code which became effective at that time. This department is charged with the duty of enforcing the laws regulating and controlling the operations of building and loan associations, and, through its examiners, of making an annual examination of each association doing business in Ohio.

The department is empowered under the law to demand that action be brought by the Attorney General to revoke the charter of any building and loan association conducting its business in whole or in part contrary to law; but its greatest work is in correcting improper methods and adjusting wrong practices so the business may be conducted safely, conservatively and economically to safeguard the interests of the investing public.

Hon. W. H. Phipps is the Director of Commerce, and he appoints the Superintendent of Building and Loan Associations, whose term of office is two years.

On July 1, 1921, there are 731 domestic building and loan associations doing business in Ohio, with combined assets amounting to \$525,696,241.74, a gain of 63 millions in one year.

In total assets Cleveland ranks first among Ohio cities with over 66 million dollars, followed in order by Dayton, 56 million; Columbus, 55 million; Cincinnati, 47 million; Youngstown, 26 million; Toledo, 15 million; Springfield, 14 million; Wooster, 13 million; Lima, 11 million; Canton, 10 million.

The law requires that every association doing business in the state shall, at the end of its fiscal year or within forty days thereafter, file with the department a detailed statement and report covering its business for the preceding year.

The superintendent of building and loan associations is John W. Prugh, who receives an annual salary of \$5,000.00. There are sixteen examiners connected with the department.

CREDITS.

Balance July 1, 1920.....	\$1,996 00
Appropriations of General Assembly.....	44,170 00
Emergency Board.....	12,200 00
Controlling Board.....	5,040 00
Total available.....	\$63,406 00

STATEMENT No. 4—Continued.

OHIO BUILDING AND LOAN ASSOCIATIONS—Concluded.

DEBITS.

Personal service	\$44,515 81	
Maintenance	15,311 63	
Total disbursements		\$59,827 44
Balance subject to draft June 30, 1921.....		\$3,578 56
Expenses of current year paid after June 30, 1921.....		\$1,769 33
Balance of June 30, 1921, lapsed December 31, 1921.....		1,809 23
Total		\$3,578 56
Personal Service.....		\$44,515 81
A-1. Salaries.....	\$44,515 81	
Maintenance		\$15,311 63
C-4. Office supplies.....	\$633 95	F-6. Traveling expense..... \$14,216 87
E-1. Office equipment.....	141 81	F-7. Communication..... 229 39
F-1. General repairs.....	12 76	F-9. General plant service..... 1 00
F-5. Freight, express and drayage.....	15 85	
Grand Total Disbursements.....		\$59,827 44

STATEMENT No. 4—Continued.

OHIO BOARD OF STATE CHARITIES

This board was first established in 1867, and was abolished in 1871, and re-established in 1875. The membership of the board consists of eight persons appointed by the Governor for a term of four years each. The Governor is ex-officio president of the board.

This board is required to inspect and supervise public and private, benevolent and correctional institutions, such as jails, workhouses, infirmaries, children's homes, mothers' pension systems, family boarding homes, state hospitals, and institutions. Plans for new buildings or important alterations in existing buildings for such public institutions must be approved by this board.

In 1910, the General Assembly authorized this board to investigate the ability of certain relatives and guardians to pay for the support of inmates in state institutions for the care of the insane, epileptics, tubercular and feeble minded. This function is now in charge of the support department of this board. During the past year such state receipts amounted to \$603,-620.72.

In 1913, by act of the General Assembly the board created a Children's Welfare Department to inspect and certify all institutions and agencies caring for dependent and delinquent children. This department also receives from the juvenile courts by commitment and by transfer from child caring institutions, children for placement in foster homes.

In 1919, the Legislature in sections 1352-8 to 11, inclusively, gave this board new powers concerning the care and treatment of crippled children—with an appropriation of \$15,000.00. This was to take care of dependent crippled children at state's expense.

CREDITS.

Balance July 1, 1920.....	\$9,357 98
Appropriations of General Assembly.....	113,417 00
Emergency Board.....	5,968 00
Controlling Board.....	9,340 00
Total available.....	\$138,082 98

DEBITS.

Personal service.....	\$80,899 07
Maintenance	43,510 85
Additions and betterments.....	246 72
Total disbursements.....	124,656 64
Balance subject to draft June 30, 1921.....	\$13,426 34

STATEMENT No. 4—Continued.

OHIO BOARD OF STATE CHARITIES—Concluded.

Expenses of current year paid after June 30, 1921-----	\$5,598 89
Balance of June 30, 1921, lapsed December 31, 1921-----	7,827 45
Total -----	\$13,426 34

Rotary Fund.

CREDITS.

Balance July 1, 1920-----	\$1,518 90
Appropriations of General Assembly -----	1,500 00
Emergency Board-----	9,500 00
Appropriated receipts -----	43,054 40
Total available-----	\$55,573 30

DEBITS.

Rotary -----	\$49,857 54
Total disbursements-----	\$49,857 54
Balance subject to draft June 30, 1921-----	\$5,715 76

Personal Service-----\$80,899 07

A-1. Salaries	\$75,278 50	A-3. Unclassified.....	\$5,520 57
A-2. Wages	100 00		

Maintenance ----- \$43,510 85

C-1. Food supplies	\$1,610 03	F-3. Water	\$30 30
C-3. Fuel	341 39	F-4. Light, heat and power	68 39
C-4. Office supplies	1,839 14	F-5. Freight, express and drayage	23 30
C-5. Medical and surgical supplies	180 41	F-6. Traveling expens	32,407 15
C-6. Laundry and cleaning supplies	48 86	F-7. Communication	918 08
C-11. General plant supplies	146 17	F-9. General plant service	311 01
E-1. Office equipment	552 41	H-6. Office rent	3,240 00
E-2. Household equipment	33 28	H-6. Receiving home rent	1,500 00
F-1. General repairs	260 93		

Additions and Betterments----- \$246 72

G-31. Capital equipment	\$246 72
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Grand Total Disbursements----- \$124,656 64

STATEMENT No. 4—Continued.

CIVIL SERVICE COMMISSION OF OHIO

This Commission was made necessary by the civil service amendment to the constitution adopted in 1912, and was established by law in 1913. It consists of two members appointed by the Governor for terms of four years each. The members of the Commission at present are: Thad H. Brown and Rollin Swisher, both of Columbus. The salaries of the members are fixed by law at \$4,000 each.

The chief duty of the Commission is to enforce the laws enacted in pursuance of the civil service amendment to the constitution. All employes of the state, the several counties, cities, and city school districts are required to qualify in open competitive examinations before being permanently appointed to positions in the classified service. These examinations, except for positions in the cities and city school districts, are conducted by the Commission. Each city has a civil service commission which administers the civil service law in the city and city school district. No person can be permanently employed or promoted unless from the returns of the examination he has obtained a standing on the eligible list for such position, and is one of three of the persons certified for original appointment or the one person certified as eligible for promotion, or an honorably discharged veteran of the World War, Spanish-American War, or Civil War.

All positions in the state are under the civil service requirements except the elective officials, the heads of departments, election officials, teachers and library employes in the public schools and state universities and normal schools, persons enlisted in the national guard, deputies of chief executive officers, and three clerks and one stenographer for each of the elective state officers and two clerks and one stenographer for each of the other elective or chief executive appointive officers, who are exempt from civil service. The Commission is also required to classify each position in the state service according to duties and responsibilities so that persons engaged in substantially the same work will receive the same salary. This has come to be an important feature of its work. The original law has been twice amended; in 1915 non-competitive examinations for persons already in the service were eliminated and a bi-partisan board of two members substituted for a board of three members. In 1920 the law was amended to permit the appointment of honorably discharged veterans of the World War without competitive examination. During the fiscal year ended June 30, 1921, there were 232 examinations held in which 1,706 persons competed. Of this number 1,220 secured a standing on the eligible lists, and 389 persons were appointed to permanent positions from these lists. Eighty persons were appointed to positions in state departments and 35 to positions in the county offices from the Veterans' Register. Special examining boards examined and qualified 3,845 applicants who were permanently appointed. The Commission collected, and paid into the state treasury \$1,090.50 in examination fees.

CREDITS.

Balance July 1, 1920-----	\$3,342 70
Appropriations of General Assembly-----	45,655 00
Controlling Board-----	4,440 00
Total available-----	\$53,437 70

STATEMENT No. 4—Continued.

CIVIL SERVICE COMMISSION OF OHIO—Concluded.

DEBITS.

Personal service		\$42,543 89	
Maintenance		5,194 53	
Total disbursements			\$47,738 42
Balance subject to draft June 30, 1921			\$5,699 28
Expenses of current year paid after June 30, 1921		\$639 31	
Balance of June 30, 1921, lapsed December 31, 1921		5,059 97	
Total			\$5,699 28
Personal Service			\$42,543 89
A-1. Salaries	\$41,914 53	A-2. Wages	\$ 629 36
Maintenance			\$5,194 53
C-4. Office supplies	\$2,279 45	F-6. Traveling expense	\$1,510 70
E-1. Office equipment	590 70	F-7. Communication	610 63
F-5. Freight and express	13 31	F-9. General plant service	189 74
Grand Total Disbursements			\$47,738 42

STATEMENT No. 4—Continued.

OHIO BOARD OF CLEMENCY

The Ohio Board of Clemency superseded the Board of Pardons on July 2, 1917. This board consists of two members, and to it is granted all powers of Board of Pardons, with additional power of parole, which has heretofore been exercised by Board of Administration.

Convicts in the penitentiary or reformatories at Mansfield and Marysville may be paroled by the Board of Clemency for any crime except treason and murder in the first degree, provided said convicts have served minimum time provided by law for the crimes committed. The board has no authority to pardon a convict, but may make recommendations to the Governor.

The original members of the board were Randolph W. Walton, Columbus, and Thomas Mulchay, of Napoleon. The annual salary of each member being \$3,600.00. In January of 1921, Mr. Walton resigned, and was succeeded by Judge C. H. Kyle of Xenia. These gentlemen served as members until July 1, 1921, when the board was abolished by the reorganization bill.

CREDITS.

Balance July 1, 1920-----	\$208 24	
Appropriations of General Assembly-----	9,185 00	
Controlling Board-----	240 00	
Total available-----		\$9,633 24

DEBITS.

Personal service -----	\$8,940 00	
Maintenance -----	354 12	
Total disbursements -----		\$9,294 12
Balance subject to draft June 30, 1921-----		\$339 12

Expenses of current year paid after June 30, 1921-----	\$12 54	
Balance of June 30, 1921, lapsed December 31, 1921-----	326 58	
Total -----		\$339 12

Personal Service-----\$8,940 00

A-1. Salaries----- \$8,940 00

Maintenance ----- \$354 12

C-4. Office supplies-----	\$50 67	I-9. General plant service-----	\$3 00
F-6. Traveling expense-----	171 42	H-7. Insurance-----	12 50
F-7. Communication-----	103 53		

Grand Total Disbursements-----\$9,294 12

STATEMENT No. 4—Continued.

STATE COMMON SCHOOLS

The state common school fund is to meet the annual payments of two dollars for each enumerated youth of school age in the state. The total number of school age in the state as reported for 1919 was 1,419,140. It therefore required \$2,838,280.00 to meet this payment in 1920. Formerly this fund was raised exclusively by direct taxation, but at the second special session of the legislature in 1914, the former levy of .335 mills was cut to .055 mills, and this lower rate was not changed until 1920. The total receipts by the state under this rate the past year were only \$518,700.68. The deficit of over two million dollars was met by transfers from the state general revenue fund. The General Assembly in 1920 abolished the old levy for common school purposes and made a general levy of 1.8 mills for the state common school fund and an additional one mill levy, the proceeds of the latter to be retained in the several counties. The new levy of 1.8 mills produced \$18,342,894.00 in 1921. Of this \$18,342,894.00, \$500,000.00 was used to aid weak school districts and the remainder thereof amounting to \$17,842,894.00 was distributed to the various counties in proportion to the enumeration of school youth.

The first state fund for common school purposes was established in 1838. That year \$200,000.00 was appropriated to be distributed in proportion to the enumerated white youth between the ages of four and twenty years. In 1900, for the first time the General Assembly fixed the amount to be paid for each enumerated youth, the payment being \$1.45 per youth. This plan has been followed since, the amount being increased by various legislatures until 1910 when the present rate of \$2.00 was authorized. The first compulsory school law was enacted in 1877, three months' attendance each year being required. The present law requires boys between the ages of 8 and 15 and girls between the ages of 8 and 16 to attend school at least seven months each year. Every elementary common school in Ohio is required to have not less than eight months and not more than ten months each year.

CREDITS.

Balance July 1, 1920-----	\$2,711,265 00
Appropriated receipts -----	9,522,451 22
Total available -----	\$12,233,716 22

DEBITS.

Common schools for enumerated youth----	\$9,806,788 86
Total disbursements-----	9,806,788 86
	\$2,426,927 36
Less transfer to reserve fund-----	900,000 00
	\$1,526,927 36
Less amount of 1920 balance lapsed-----	1,292,125 00
Balance subject to draft June 30, 1921-----	\$234,802 36

STATEMENT No. 4—Continued.

OHIO CONTROLLING BOARD

The general appropriations act of the General Assembly in 1917 created a Controlling Board consisting of the Governor, Auditor of State, Attorney General and the chairmen of the finance committees of the Senate and House. By the act the Budget Commissioner is authorized to represent the Governor if the latter is unable to attend any meeting. Under the budget system, where appropriations are made for specific purposes, money so appropriated cannot be used for any other purpose by an official or department unless a transfer of such appropriated funds is authorized by the Controlling Board. The consent of not less than four members of the board is required for granting of such authority. The large appropriations shown below are chiefly to meet the \$20.00 per month bonus allowed to all state employes whose salaries are under \$2,400.00 per year. The bonus was discontinued on June 30, 1921.

CREDITS.

Balance July 1, 1920.....	\$820,122 90
Appropriations by General Assembly.....	37,000 00
Total available.....	\$857,122 90

DEBITS.

Allowances to—

Securities Department.....	\$5,720 00
Purchasing Department	1,500 00
Automobile Department.....	5,610 00
Board of State Charities.....	9,340 00
Treasurer of State.....	2,703 75
Blind Commission.....	37,458 42
Public Utilities Commission.....	16,380 00
Board of Administration.....	384,189 14
Establishment of Department for training teachers of sub-normal children..	10,000 00
Adjutant General	2,640 00
State House and Grounds.....	5,040 00
Wyandotte Building.....	2,880 00
Board of Agriculture.....	15,600 00
Dairy and Food Division.....	6,600 00
Archaeological and Historical Society..	2,400 00
Attorney General	2,880 00
Auditor of State.....	6,120 00
Bureau of Inspection and Supervision of Public Offices.....	1,560 00
Banking Department.....	4,080 00
Building and Loan Department.....	5,040 00
Civil Service Commission.....	4,440 00
Board of Clemency.....	240 00

STATEMENT No. 4—Continued.

OHIO CONTROL BOARD—Concluded.

Dental Board	\$200 00
Board of Education	240 00
Embalming Board	80 00
Executive Department	960 00
Budget Commissioners	480 00
Agricultural Experiment Station	28,930 00
State Fire Marshal	11,040 00
Geological Survey	555 00
Headquarters G. A. R.	480 00
Department of Health	13,360 00
Industrial Commission	88,220 00
Department of Public Instruction	3,320 00
Insurance Department	6,120 00
Legislative Reference Department	960 00
State Library	2,880 00
Library Organization Department	480 00
Traveling Library	1,680 00
State Medical Board	960 00
Nurse Registration Department	480 00
Ohio National Guard	1,920 00
Armory Fund	240 00
Oil Inspector	240 00
Board of Optometry	240 00
Board of Pharmacy	720 00
Supervisor of Public Printing	240 00
State Bindery	8,640 00
House of Representatives	960 00
Senate	1,200 00
Secretary of State	3,420 00
Bureau of Vital Statistics	5,520 00
Commissioner of Soldiers' Claims	480 00
S. & S. Orphans' Home	22,640 00
Supreme Court and Law Library	2,880 00
Clerk of Supreme Court	480 00
Reporter Supreme Court	240 00
Tax Commission	2,920 00
Department of Public Works	11,730 00
Bonus to State Employees paid direct by Controlling Board	7,043 70

Total allowance \$765,600 01

Balance subject to draft June 30, 1921 \$91,522 89

STATEMENT No. 4—Continued.

OHIO DENTAL BOARD

The Ohio Dental Board consists of five members. They are appointed by the Governor for terms of five years each and receive ten dollars and expenses for each day employed. The first dental board was appointed in 1892, but it was not until 1905 that a law was passed requiring that everyone, before taking the state examination, be a graduate of a reputable dental college. Until 1916, the board accepted any regularly authorized dental college as reputable, but conditions in many of the schools were such that the board defined a reputable dental college, setting forth the minimum requirements. All schools desiring recognition were asked to certify through their deans that they complied with the requirements of the definition. At the present time there are four Ohio schools on the board's list of reputable dental colleges: O. S. U. dental department, Columbus; dental department of Western Reserve University, Cleveland, and Ohio College of Dental Surgery of Cincinnati. There are about 3,500 practicing dentists in Ohio. The exact number is not known, as a large proportion are dentists who were practicing previous to the enactment of the law and were not required to take the state examination. Even those passing the examination are not required to renew their certificates, so there is no way to determine how many are still practicing in the state. Every practicing dentist in Ohio should be required to register annually. In this way the state would be greatly aided in its efforts to prevent the practice of dentistry in Ohio by persons without authority. In the year 1920-1921, there were 140 applicants examined, of whom 99 were successful.

CREDITS.

Balance July 1, 1920-----	\$1,157 17
Appropriations of General Assembly-----	4,445 00
Controlling Board-----	200 00
Total available-----	\$5,802 17

DEBITS.

Personal service -----	\$3,292 72
Maintenance -----	998 80
Total disbursements-----	4,291 52
Balance subject to draft June 30, 1921-----	\$1,510 65
Expenses of current year paid after June 30, 1921-----	\$1,219 98
Balance of June 30, 1921, lapsed December 31, 1921-----	290 67
Total -----	\$1,510 65

STATEMENT No. 4—Continued.

OHIO DENTAL BOARD—Concluded.

Personal Service -----		\$3,292 72
A-1. Salaries -----	\$1,692 72	A-2. Wages ----- \$1,600 00
Maintenance -----		\$998 80
C-4. Office supplies -----	\$179 52	F-6. Traveling expense ----- \$760 80
F-5. Freight, express and drayage -----	27 40	F-7. Communication ----- 30 98
Grand Total Disbursements -----		\$4,291 52

STATEMENT No. 4—Continued.

OHIO EMBALMING BOARD

The first state Embalming Board was appointed in 1902. It consists of three regular practicing embalmers appointed by the Governor for terms of three years each. Under the law, no person in Ohio is permitted to embalm or prepare the body of a dead person for burial, cremation or transportation who is not licensed by this board. Formerly the examination fee was five dollars. Under the new law the fee for registering for an examination is one dollar and the examination fee ten dollars. The annual renewal fee is one dollar. An applicant is required either to have had two years of practical experience or have taken at least a twenty-six weeks' course in embalming in a regular school recognized by the board. There are two such schools in Ohio—the Cincinnati College of Embalming and the Columbus Training School for Embalmers.

CREDITS.

Balance July 1, 1920-----	\$669 49
Appropriations of General Assembly -----	3,100 00
Emergency Board -----	750 00
Controlling Board-----	80 00
Total available-----	\$4,599 49

DEBITS.

Personal service-----	\$2,333 36
Maintenance -----	1,306 21
Total disbursements-----	\$3,639 57
Balance subject to draft June 30, 1921-----	\$959 92
Expenses of current year paid after June 30, 1921-----	\$160 30
Balance of June 30, 1921, lapsed December 31, 1921-----	799 62
Total -----	\$959 92

Personal Service-----\$2,333 36

A-1. Salaries -----	\$1,268 56	A-2. Wages -----	\$1,065 00
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Maintenance -----\$1,306 21

C-1. Office supplies -----	\$157 73	F-9. General plant service -----	\$72 31
C-11. Car fares -----	75 00	H-8. -----	50 00
F-6. Traveling expense -----	751 17		

Grand Total Disbursements-----\$3,639 57

STATEMENT No. 4—Continued.

EMERGENCY BOARD

The State Emergency Board, which was created in 1892, consists of the Governor, Auditor of State, Attorney General, chairman of the Senate Finance Committee and chairman of the House Finance Committee. The duty of this board is to provide emergency allowances to institutions and department to cover unavoidable expenses not provided for in the regular appropriations. The tendency in recent years is to restrict the number and amount of such allowances as much as possible. Under a law passed in 1915, no state officer or employe may visit at state expense any association or convention outside the state until such proposed expenditure of public funds is first approved and authorized by the Emergency Board.

CREDITS.

Balance July 1, 1920-----	\$131,241 58
Appropriations by General Assembly-----	400,000 00
Total available-----	\$531,241 58

DEBITS.

Allowances to—

Building and Loan Department-----	\$12,200 00
Securities Department-----	1,105 00
Bureau of Vital Statistics-----	210 00
Ohio Commission for the Blind-----	6,296 00
Board of State Charities-----	15,468 00
State Board of Education-----	922 84
Ohio Board of Administration-----	68,197 94
State Board of Optometry-----	478 00
State Bindery-----	7,008 00
Secretary of State-----	1,820 00
State House and Grounds-----	12,280 00
Wyandotte Building-----	9,510 00
State Board of Agriculture-----	12,090 47
State Board of Embalming Examiners--	750 00
Wilberforce University-----	4,400 00
State Department of Health-----	8,318 26
Automobile Department-----	20,770 00
Oil Inspector-----	900 00
House of Representatives-----	3,000 00
Ohio State University-----	58,573 33
Industrial Commission-----	1,500 00
Soldiers' Claims-----	40 00
Bureau of Inspection of Public Offices--	15,000 00
Soldiers' and Sailors' Orphans' Home--	3,000 00

STATEMENT No. 4—Continued.

EMERGENCY BOARD—Concluded.

Ohio University	\$5,000 00
Miami University	1,500 00
Kent State Normal School	4,702 00
Department of Public Works	3,625 00
Executive Department	7,000 00
Commissioner of Public Printing	30,000 00
Supervisor of Public Printing	12,500 00
Adjutant General	17,500 00
Dairy and Food Division	2,500 00
Department of Public Instruction	877 00
Clerk of Supreme Court	75 00
Judiciary	26,200 00
State Highway Department	12,000 00
Ohio National Guard	9,100 00
Total allowances	<u>\$396,416 84</u>
Expense accounts for trips outside the state by officers and employes of various departments	<u>\$152 39</u>
Total disbursements	<u>\$396,569 23</u>
Balance subject to draft June 30, 1921	<u>\$334,672 35</u>

STATEMENT No. 4—Continued.

EXECUTIVE DEPARTMENT

The Governor of Ohio, as commander-in-chief of the army and navy of the state, has authority to call the state militia into active service when the occasion demands. He receives a salary of \$10,000 per year. He may call the Legislature into special session and can adjourn the same when the two branches fail to agree upon adjournment; he may veto any act of the General Assembly and may reject any item in the appropriation bill. A vetoed bill may become a law by a three-fifths vote of both houses of the General Assembly. He is required to report to the Legislature a report of the condition of the state and to submit a budget of state expenditures on or before the first day of January preceding the convening of the General Assembly. He may grant reprieves, commutations or paroles to convicts and approves all requisition papers for escaped criminals. He appoints eight heads of the state cabinet; he is a member of the Emergency Board, the Board of Control, legislative apportionment and the board to canvass election returns. The Governor issues all commissions to appointive state officers, and commissions to notary publics and railroad and bank police. There were 8,478 notary publics granted commissions the past year, the fee is \$1.00 and the commission is for three years. There are approximately 2,300 notary publics in the state of Ohio at the present time. Woman suffrage has vastly increased the number of applications. The Governor lives in an executive mansion purchased by an act of the eighty-second General Assembly.

CREDITS.

Balance July 1, 1920.....	\$8,012 03	
Appropriations of General Assembly.....	53,475 00	
Controlling Board.....	960 00	
Emergency Board	7,000 00	
Total available.....		\$69,447 03

DEBITS.

Personal service	\$25,353 80	
Maintenance	32,768 02	
Total disbursements		\$58,121 82
Balance subject to draft June 30, 1921.....		\$11,325 21
Expenses of current year paid after June 30, 1921.....	\$3,120 98	
Balance of June 30, 1921, lapsed December 31, 1921.....	8,204 23	
Total		\$11,325 21

STATEMENT No. 4—Continued.

EXECUTIVE DEPARTMENT—Concluded.

Personal Service -----		\$25,353 80
A-1.	Salaries	\$25,353 80
Maintenance -----		\$32,768 02
C-4.	Office supplies	\$1,045 49
E-1.	Office equipment	11 13
F-1.	General repairs	39 82
F-6.	Traveling expense	118 94
F-7.	Communication	\$1,625 46
F-8.	Contingents	18,977 72
F-9.	General plant service	10,919 46
Grand Total Disbursements -----		\$58,121 82

STATEMENT No. 4—Continued.

STATE FIRE MARSHAL

The law creating this office was passed in 1900. On May 30th of that year the Governor appointed the first Fire Marshal. The Fire Marshal's term is two years, and his salary is \$4,500 per annum. His duty is to suppress arson, investigate fires of suspicious origin, prepare evidence to be submitted to grand juries and courts, and to enforce all laws upon the statute books incident to arson and to the prevention of fires. He may cause to be issued warrants for suspected persons, has the power to examine witnesses, and keeps a complete record of all such work done. He also keeps record of all Ohio fires, the class of building burned, together with the loss and the insurance. The State Fire Marshal or his deputies make thousands of inspections of buildings for the correction of fire hazards. Under the law, this can be done at any time and at all reasonable hours. The Fire Marshal or his deputies may order necessary repairs or may order the structure torn down. The State Fire Marshal's department may cause the arrest of persons who refuse to comply with orders issued from the department and see that such persons are taken to the proper court for trial. The department pursues a campaign of education reaching every class and element in Ohio, to the end that Ohio's careless and preventable fire loss may be eliminated. The department has paid particular attention to the proper installation of water systems and fire equipment in almost every county of the state.

For the fiscal year ending June 1, 1921, there were 703 fire investigations made. On these 54 arrests were made and 32 convictions secured. There were 4,617 fires during the fiscal year with a loss of \$11,067,192. During the year there were 10,804 regular inspections made. In addition to the fire hazard work, the deputies made 1,560 hotel and 6,914 restaurant inspections under the Ohio Hotel law.

H. A. Dykeman is State Fire Marshal.

CREDITS.

Balance July 1, 1920-----	\$4,830 91
Appropriations of General Assembly-----	112,415 00
Controlling Board-----	11,040 00
Total available-----	\$128,285 91

DEBITS.

Personal service -----	\$79,315 52
Maintenance -----	30,487 29
Total disbursements -----	\$109,802 81
Balance subject to draft June 30, 1921-----	\$18,483 10

STATEMENT No. 4—Continued.

STATE FIRE MARSHAL—Concluded.

Expenses of current year paid after June 30, 1921-----	\$4,953 63
Balance of June 30, 1921, lapsed December 31, 1921-----	13,529 47
Total -----	<u>\$18,483 10</u>

Rotary Fund.

CREDITS.

Balance July 1, 1920-----	\$935 08
Total available-----	<u>\$935 08</u>
Balance subject to draft June 30, 1921-----	\$935 08

Personal Service-----\$79,315 52

A-1. Salaries-----	\$75,118 66	A-3. Unclassified-----	\$2,419 30
A-2. Wages-----	1,777 56		

Maintenance ----- \$30,487 29

C-4. Office supplies-----	\$4,360 36	F-6. Traveling expense-----	\$18,291 47
C-11. General plant supplies-----	360 23	F-7. Communication-----	1,695 94
E-1. Office equipment-----	439 88	F-9. General plant-----	2,678 06
F-4. Light, heat and power-----	60 78	H-6. Rent-----	2,592 34
F-5. Freight and express-----	8 23		

Grand Total Disbursements-----\$109,802 81

STATEMENT No. 4—Continued.

OHIO LEGISLATURE

The General Assembly is divided into two branches, Senate and House of Representatives. Members of both houses are elected for two years and receive salaries of \$1,000.00 each per annum, and in addition to the prevailing mileage, weekly from and to their homes while in session. Each county is entitled to at least one member of the House of Representatives. The Legislature chosen in 1920 consists of 37 senators and 125 members of the lower house. Under the 1920 census the apportionment is as follows: Eighty-fifth General Assembly, elected in 1922, Senators 35, Representatives 130; the eighty-sixth, elected in 1924, Senators 35, representatives 130; the eighty-seventh, elected 1926, Senators 36, Representatives 136; eighty-eighth General Assembly, elected 1928, Senators 31, Representatives 133; for the eighty-ninth, elected 1930, Senators 32, Representatives 128.

The constitution of 1851 provides for decennial apportionment based on the U. S. census. The ratio for each ten-year period is found by dividing the total population of the state by 35 and for representatives by dividing the population by 100. There are 34 senatorial districts in Ohio, but, by reason of having less than half the required ratio which at present is 164,554, twenty districts are not entitled to one senator each and are combined for election purposes into ten with two districts in each. The decennial apportionment is made by the Governor, Auditor and Secretary of State. The present ratio for Representatives is 57,594. There are 15 counties with less than half this population, but under the constitution every county has at least one Representative. If a senatorial district or county has an excess of population over the ratio for Senator or Representative, and if this excess multiplied by five (the number of legislative terms in each ten years) equals the ratio or two or more ratios, such district or county is entitled to one or more additional members for one term, each in the ten-year period. For this reason, the membership of general assemblies varies slightly in total numbers during the ten-year period.

The cost to the state of the present General Assembly, including salaries, traveling expenses, wages of employes, printing, supplies received from the Secretary of State, and other items of expenditure, amounted to over \$362,-233.38, an appreciably smaller expenditure than many of its predecessors.

The constitution of 1851 required biennial sessions, but with the exception of 1855, annual sessions were held until 1895. Since that date biennial sessions have been held and no legislature has reassembled, except at the call of the Governor until the past year when an adjourned session was held. There have been only six extraordinary sessions of general assemblies at the call of governors in Ohio history—1835, 1890, 1902, 1909, and two extraordinary sessions in 1914. Laws passed by the General Assembly may be vetoed by the Governor, but by a three-fifths vote in each house a vetoed bill becomes a law in spite of the Governor's veto. Under the initiative and referendum the proposed law may be submitted to the General Assembly when petitioned for by three per cent of all voters in the state. Laws passed by the Legislature may be submitted to a popular vote by referendum petitions containing six per cent of all voters in Ohio.

Outstanding legislation of the 84th General Assembly is the reorganization bill giving state departments and commissions a decided increased efficiency at a reduced cost of operation; measures strengthening the operation of the workmen's compensation law; a revision of the new health code that

STATEMENT No. 4—Continued.

OHIO LEGISLATURE—Continued.

renders it less expensive without reducing its efficiency; the teacher's retirement law; prohibition enforcement laws and a number of other meritorious measures.

CREDITS.

Balance July 1, 1920.....	\$90,146 03
Appropriations of General Assembly.....	375,383 85
Controlling Board.....	2,160 00
Emergency Board.....	3,000 00
Total available.....	\$470,689 88

DEBITS.

Senate.

Personal service	\$90,995 64
Maintenance	25,012 84
Joint Committees	7,851 17

House.

Personal service.....	187,066 76
Maintenance	49,496 94
Additions and Betterments.....	1,750 00

Total disbursements	\$362,173 35
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Balance subject to draft June 30, 1921.....	\$108,516 53
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Expenses of current year paid after June 30, 1921.....	\$8,097 03
Balance of June 30, 1921, lapsed December 31, 1921.....	100,419 50
Total	\$108,516 53

SENATE.

Personal Service.....	\$90,995 64
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A-1. Salaries.....	\$52,066 14	A-3. Unclassified.....	\$300 00
A-2. Wages.....	32,446 70	Bonus to employes.....	6,182 50

STATEMENT No. 4—Continued.

OHIO LEGISLATURE—Concluded.

Maintenance ----- \$25,012 84

C-4. Office supplies	3,005 75	F-7. Communication	1,833 95
C-6. Laundry supplies	497 98	F-8. Contingencies	918 01
E-1. Office equipment	1,112 26	F-9. Other	2,562 24
F-1. General repairs	2,015 35	F-9. Legislative committee	1,909 02
F-5. Freight and express	3 64	F-9. Printing bills	745 38
F-6. Mileage—members	7,460 43	H-6. Rent	1 50
F-8. Mileage—employees	697 78	Joint committee	2,198 55
F-6. Other	21 60		

Joint Committee ----- \$7,851 17

Senate joint resolutions	\$6,594 03	Printing contract	654 23
Senate joint resolution No. 67	602 91		

HOUSE.**Personal Service ----- \$187,066 76**

A-1. Salaries	\$131,595 44	A-3. Unclassified	300 00
A-2. Wages	46,601 32	Bonus to employees	5,960 00

Maintenance ----- \$49,496 94

C-4. Office supplies	\$1,802 35	F-6. Traveling expense	28,115 67
C-6. Laundry supplies	437 41	F-7. Communication	2,642 97
C-11. General plant supplies	2,533 78	F-8. Contingencies	103 75
E-1. Office equipment	161 20	F-9. Expense—Legislative committee	6,080 88
F-9. Carpet	4,560 00	F-9. Printing bills	1,662 63
F-9. Other	747 11	H-6. Typewriters and tables	299 45
F-1. General repairs	352 40	H-8. Contributions	427 20

Additions and Betterments ----- \$1,750 00

G-3. Decorating	\$1,750 00
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Grand Total Disbursements ----- \$362,173 35

STATEMENT No. 4—Continued.

OHIO GEOLOGICAL SURVEY

Few realize how much we owe of our accumulated information about the Buckeye state, historic and scientific, to that pioneer historian, Dr. S. P. Hildreth, of Marietta. In addition to his valuable contributions to history he was the first man to make a systematic study of the geology of the state, and in 1836 he induced the legislature to appoint a committee to consider the advisability of providing for a geological survey of the state at public expense. Dr. Hildreth was chairman of the committee of four and on its recommendation the General Assembly in 1837 appointed W. W. Mather state geologist, and appropriated \$12,000.00 for the work. Mather continued the survey two years, his first report containing 134 pages and his second and last 286 pages. The work at the state expense then ceased until 1869, when, on the recommendation of Governor R. B. Hayes, a law was passed providing for a second survey. Prof. John S. Newberry was made state geologist. He began the work in 1869, and completed the survey in 1874, being assisted by Professors E. B. Andrews, Edward Orton and others. The survey cost \$86,764.17, and resulted in the publication of two preliminary reports and six large volumes—two on paleontology, three on geology and one zoology and botany. Prof. Edward Orton succeeded J. S. Newberry as state geologist in 1883. He published three large volumes, two of which are on economic geology. Ohio today has millions of dollars invested in clay, oil, gas, coal and other industries as a result of the investigations and publications by Prof. Orton. He was succeeded in 1899 by his son, Edward Orton, Jr. He and his successor, John A. Bownocker, the present state geologist, have issued a large number of very valuable geological bulletins. Of the six large volumes prepared by Prof. Newberry, 20,000 copies of each were printed, the cost of publication alone averaging over three dollars per volume. These volumes, which cost the state at least five dollars per volume when the cost of the survey is included can be purchased today in second-hand book stores at fifty cents per volume. This does not mean that they are not worth five dollars, but indicates an unfortunate lack of interest among Ohio citizens in the geology of our state.

CREDITS.

Balance July 1, 1920-----	\$1,357 11	
Appropriations of General Assembly-----	8,890 00	
Controlling Board-----	555 00	
Total available-----		\$10,802 11

DEBITS.

Personal service-----	\$7,538 31	
Maintenance-----	2,243 77	
Additions and Betterments-----	105 00	
Total disbursements-----		\$9,887 08
Balance subject to draft June 30, 1921-----		\$915 03

STATEMENT No. 4—Continued.

OHIO GEOLOGICAL SURVEY—Concluded.

Expenses of current year paid after June 30, 1921-----	\$299 82
Balance of June 30, 1921, lapsed December 31, 1921-----	615 21
Total -----	<u>\$915 03</u>

Personal Service-----\$7,538 31

A-1. Salaries-----	\$5,306 63	A-2. Wages -----	2,031 68
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Maintenance ----- \$2,243 77

C-4. Office supplies -----	\$238 22	F-1. General repairs -----	24 00
C-11. General plant supplies -----	81 38	F-5. Freight, express and drayage -----	44 69
E-1. Office equipment -----	46 25	F-6. Traveling expense -----	1,691 05
E-9. General plant equipment -----	86 98	F-7. Communication -----	28 20

Additions and Betterments----- \$105 00

G-31. Capital equipment -----	\$105 00
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Grand Total Disbursements----- \$9,887 08

STATEMENT No. 4—Continued.

DEPARTMENT OF HEALTH

The State Board of Health was established in 1886. In 1917, by an act of the General Assembly, the State Board of Health was abolished and the State Department of Health created, that department consisting of a Commissioner of Health and a Public Health Council. Under the reorganization act of 1921 the Department of Health was created under the supervision of the Director of Health. The Public Health Council provided for in the act of 1917 is retained as an advisory body. Following are the present members of the Advisory Council: Dr. C. O. Probst and Mr. F. C. Croxton, of Columbus; Mr. R. M. Calfee, of Cleveland; Dr. G. D. Lummis, of Middletown. The Director of Health is the chairman and a member of the Public Health Council. The members of the Council are appointed by the Governor and receive a per diem of ten dollars for each day in conference. The law provides for quarterly meetings, with such special meetings as may be required to take care of business coming within the supervision of the council.

Under the reorganization act the Director of Health receives a salary of \$6,500 per annum. The Department of Health functions through the following divisions: Administration, Sanitary Engineering, Communicable Diseases, Hygiene, Industrial Hygiene, Laboratories, Vital Statistics. Prior to the reorganization act the division of vital statistics was a bureau in the Secretary of State's office. The general offices are located in the Hartman Hotel Building, Fourth and Main streets; the division of vital statistics is located in the Wyandotte building in West Broad street; the division of laboratories is located on the Ohio State University campus.

CREDITS.

Balance July 1, 1920-----	\$16,285 28
Appropriations of General Assembly-----	400,440 00
Controlling Board-----	13,360 00
Emergency Board-----	8,318 26
Appropriated Receipts-----	30,000 65
Total available-----	<u>\$468,404 19</u>

DEBITS.

Personal service-----	\$125,546 12
Maintenance-----	205,640 84
Social Hygiene-----	55,279 51
Total disbursements-----	<u>386,466 47</u>
Balance subject to draft June 30, 1921-----	<u>\$81,937 72</u>

STATEMENT No. 4—Continued.

DEPARTMENT OF HEALTH—Concluded.

Expenses of current year paid after June 30, 1921-----	\$46,889 34
Balance of June 30, 1921, lapsed December 31, 1921-----	31,667 93
Balance F-9 U. S. Health Department-----	3,380 45
Total -----	\$81,937 72

Personal Service-----\$125,546 12

A-1. Salaries-----	\$119,056 75	A-3. Unclassified-----	3,713 35
A-2. Wages-----	2,776 02		

Maintenance ----- \$205,640 84

C-2. Forage and veterinary supplies-----	\$311 82	E-9. General plant equipment-----	535 75
C-4. Office supplies-----	4,417 22	F-1. General repairs-----	786 45
C-5. Medical and surgical supplies-----	3,503 65	F-5. Freight, express and drayage-----	912 34
C-11. General plant supplies-----	1,354 01	F-6. Traveling expense-----	21,344 97
E-1. Office equipment-----	641 93	F-7. Communication-----	1,727 77
E-3. Medical and surgical equipment-----	2,711 39	F-9. General plant service-----	1,091 17
E-4. Live stock-----	240 00	F-9. Guswold-Hughes Health Law-----	157,895 54
E-7. Wearing apparel-----	70 00	F-9. Salem Typhoid Epidemic-----	2,623 01
E-8. Educational equipment-----	1,242 02	H-6. Rent-----	4,200 00

Social Hygiene ----- \$55,279 51

F-9. U. S. Government-----	\$55,279 51
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Grand Total Disbursements----- \$386,466 47

STATEMENT No. 4—Continued.

STATE HIGHWAY DEPARTMENT

Since the organization of the department in 1904, it has become one of the most important departments of state government. The State Highway Commissioner has supervision of all construction, maintenance and repair of all roads on which state aid is given. There are 84,500 miles of roads in the state of Ohio, of which the state roads are a part, and are known as inter-county highways. The completion of the inter-county system would improve 10,350 miles of roads, of which 3,000 miles are classified as main market roads. State funds are raised by state levy of one-half of one mill on the entire state duplicate of approximately ten billion dollars—one-quarter for use on main market road system of 3,000 miles, and three-quarters less the expenses of the department divided equally among the eighty-eight counties of the state to be used on the total county highway system. Maintenance and repair funds to the amount of approximately \$3,500,000 are raised by the license fees on automobile registrations. An equal amount is rotated back to cities and counties. The receipts are required by law to be used exclusively for the maintenance and repair of roads heretofore constructed or accepted by the state. During 1920, contracts for 412.17 miles of public highways were made at a cost of \$12,866,119. Maintenance and repair of 3,200 miles of highways amounted to \$3,494,279. The funds certified during 1920, on completed and uncompleted contracts, were \$13,695,359, of which the state paid \$5,907,058, including federal money, and counties and local divisions, \$7,788,300. On January 1, 1921, the estimated amount of state funds available for construction was \$8,942,060, including federal money, and \$3,500,000 for maintenance and repair.

Since the establishment of the State Highway Department, up to December 31, 1920, a total of 3,200 miles of roads, or about 30 per cent, have been improved on the inter-county highway system. Due to a light construction, and not of a permanent type, together with the increased heavy duty traffic, it will be found necessary to expend large amounts for future maintenance and repair. This in itself will make it necessary that, especially on all main thoroughfares, a hard surface or permanent type of pavement be constructed, thereby eliminating this heavy maintenance and leaving money available for construction purposes.

Good roads are absolutely essential, and state supervision seems to be indispensable. None can deny that the life of the improvement should be at least as long as the life of the bonds. In many sections of the state today, this is not true. Of outstanding bonds of Ohio taxing districts, more than fifty million dollars were issued to improve roads. The annual interest on these bonds exceeds two million dollars each year. It requires over six million dollars yearly to pay interest on road bonds and principal due. Add to this the other millions of dollars required to keep these roads in repair, and it is apparent that the burden will soon become a menace if roads are not constructed so as to need a minimum amount of maintenance and repair.

CREDITS.

Balance July 1, 1920.....	\$12,916,875 80
Appropriations of General Assembly.....	3,209,540 00
Emergency Board.....	12,000 00
Refunds and Reimbursements.....	56,079 86

Total available.....\$16,194,495 66

STATEMENT No. 4—Continued.

STATE HIGHWAY DEPARTMENT—Continued.

DEBITS.

Personal service.....	\$146,896 86
Additions and Betterments.....	2,762 67
Maintenance.....	71,478 84
Sundry Claims.....	136 53
Maintenance—Repairs of Highways.....	4,607,493 49
Construction—Highways.....	2,632,467 78
Total disbursements.....	7,461,236 17
	\$8,733,259 49
Less transfer to Rotary Fund.....	200,000 00
Balance subject to draft June 30, 1921.....	\$8,533,259 49
Expenses of current year paid after June 30, 1921.....	\$14,093 40
Balance of June 30, 1921, lapsed December 31, 1921.....	105,977 57
Open contract accounts.....	8,413,188 52
Total.....	\$8,533,259 49

Rotary Fund.

CREDITS.

Balance July 1, 1920.....	\$269,644 17
Appropriated receipts.....	1,672,816 21
Transfer.....	200,000 00
Total available.....	\$2,142,460 38

DEBITS.

Rotary.....	\$2,228,874 67
Total disbursements.....	2,228,874 67
Balance subject to draft June 30, 1921, overdrawn..	\$86,414 29
Personal Service.....	\$146,896 86

A-1. Salaries.....	\$111,629 60	A-3. Unclassified.....	85 00
A-2. Wages.....	5,182 26		

STATEMENT No. 4—Continued.

STATE HIGHWAY DEPARTMENT—Concluded.

Maintenance ----- \$71,478 84

C-3. Supplies	\$5,181 83	F-2. Motor vehicle repairs	6,682 32
C-4. Office supplies	6,401 82	F-5. Freight, express and drayage	2,139 14
C-11. General plant supplies	\$12,739 24	F-6. Traveling expense	19,914 79
D-3. General plant materials	977 57	F-7. Communication	3,735 31
E-1. Office equipment	2,624 63	F-9. General plant service	1,630 67
E-6. Motor vehicles and equipment	550 70	H-6. Rent	5,491 90
E-9. General plant equipment	1,815 68	H-7. Insurance	356 81
F-1. General repairs	232 43		

Additions and Betterments ----- \$2,762 67

G-31. Capital equipment \$2,762 67

Sundry claims 136 53
Maintenance and repairs of highways 4,607,493 49

Inter-county highways—Construc-
tion 1,734,586 98
Main market roads—construction 897,880 80

Grand Total Disbursements ----- \$7,461,236 17

STATEMENT No. 4—Continued.

THE OHIO INDUSTRIAL COMMISSION

The Industrial Commission was created in 1913, superseding the State Liability Board of Awards and taking over the following departments which prior to that time had been independent departments: Commissioner of Labor Statistics, Inspector of Workshops, Factories and Public Buildings, Inspector of Mines, Examiner of Steam Engineers, Board of Boiler Rules, State Board of Arbitration, and the Ohio Board of Censors, all of which departments were operating under the supervision of the Industrial Commission of Ohio. In 1921 the Legislature separated all the different departments from the Industrial Commission except the State Liability Board of Awards, State Board of Arbitration, Board of Boiler Rules, and the powers to investigate, ascertain and determine the standards, devices, safeguards and means of protection in places of employment. The members of the Industrial Commission are appointed for a term of six years, and appointments are so arranged that the term of one member expires each two years.

The most important duty of the Industrial Commission is the administration of the Workmen's Compensation Law. In the administration of this law the Commission has charge of the collection of premiums from employers of labor who pay into the state insurance fund for the benefit of the injured and the dependents of employees who are killed in the course of employment. It is the duty of the Commission to pass upon all claims for compensation made by persons as result of injury or death occurring in the course of employment. Some idea of the amount of work involved in this department may be gained from the fact that during the year which ended June 30, 1921, there were 155,311 injury claims filed, 762 death claims filed, and 148,954 claims heard and disposed of by the Commission.

The maximum death award allowed under the Workmen's Compensation Law is \$5,000.00. The Commission collected from employers during the fiscal year, premiums totalling \$15,439,434.92, and received as interest on surplus funds \$1,762,001.78. Disbursements from the fund on account of compensation, medical services, etc., during the same period, were \$7,814,188.22. The total balance in the fund on July 1, 1921, was \$36,788,049.35.

It would take about \$34,000,000.00 of the amount of this surplus to pay off all obligations now standing against the state fund. Ordinarily it takes eight years to pay out a death claim and in permanent total disability cases compensation is paid for life. This explains why this apparently large surplus is carried by the Commission. On June 30, 1921, there were 22,000 employers paying premium into the state insurance fund. It is estimated that the number of employes protected by the Workmen's Compensation Law is about 1,250,000.

CREDITS.

Balance July 1, 1920-----	\$38,720 74
Appropriations of General Assembly-----	793,285 00
Controlling Board-----	88,220 00
Emergency Board-----	1,500 00

Total available-----	\$921,725 74
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STATEMENT No. 4—Continued.

THE OHIO INDUSTRIAL COMMISSION—Concluded.

DEBITS.

Personal service		\$634,316 09	
Maintenance		193,648 66	
Additions and Betterments.....		7,199 79	
Total disbursements.....			835,164 54
Balance subject to draft June 30, 1921.....			\$86,561 20
Expenses of current year paid after June 30, 1921.....		\$16,877 02	
Balance of June 30, 1921, lapsed December 31, 1921.....		69,684 18	
Total			\$86,561 20
Personal Service.....		\$634,316 09	
A-1. Salaries	\$627,087 68	A-3. Unclassified.....	6,678 41
A-2. Wages	550 00		
Maintenance		\$193,648 66	
C-1. Food supplies.....	\$25 69	F-1. General repairs	682 34
C-2. Fuel supplies	192 58	F-4. Light, heat and power.....	841 71
C-4. Office supplies	35,371 45	F-5. Freight and express	563 07
C-5. Medical and surgical supplies.....	24 80	F-6. Traveling expense.....	99,642 55
C-11. Other	529 56	F-7. Communication.....	5,889 42
C-11. Less	3,560 25	F-9. General plant service.....	2,582 96
E-1. Office equipment	3,170 07	H-6. Rent	39,411 00
E-9. General plant equipment.....	591 21	H-7. Insurance.....	300 00
Additions and Betterments		\$7,199 79	
G-31. Capital equipment	\$7,199 79		
Grand Total Disbursements.....			\$835,164 54

STATEMENT No. 4—Continued.

DEPARTMENT OF PUBLIC INSTRUCTION

The educational department of the state was under the supervision of the Secretary of State until 1837. The first Commissioner of Education was elected by the people in 1837. The state constitution in 1912 changed this position from an elective one to an appointive one and changed the name from "Commissioner of Common Schools" to "Superintendent of Public Instruction." The term was changed from two years to four years. The Superintendent of Public Instruction is appointed by the Governor for a term of four years. His chief duty is to collect and publish statistics of the common schools of the state. He also appoints the state board of school examiners and prepares the county teachers' examination questions which are used in every county of the state. He visits the teachers' institutes throughout the state and prescribes the form of all school blanks and reports. This position is one of great honor and responsibility, as the Superintendent of Public Instruction is the official head of one of Ohio's most important governmental activities. There were in Ohio by enumeration in 1921 a total of 1,350,986 youth of school age. This is a decrease from the year 1920 of 107,735. The 1920 enumeration included all youth between the ages of six and twenty-one, while the the 1921 enumeration included those between the ages of five and eighteen. Vernon M. Riegel is Superintendent of Public Instruction. His annual salary is \$4,000.00.

CREDITS.

Balance July 1, 1920-----	\$43,900 05
Appropriations of General Assembly-----	387,470 00
Controlling Board-----	3,320 00
Emergency Board-----	877 00
Total available-----	\$435,567 05

DEBITS.

Personal service -----	\$34,681 62
Maintenance -----	317,982 19
Total disbursements-----	352,663 81
Balance subject to draft June 30, 1921-----	\$82,903 24
Expenses of current year paid after June 30, 1921-----	\$874 28
Balance of June 30, 1921, lapsed December 31, 1921-----	82,028 96
Total -----	\$82,903 24

STATEMENT No. 4—Continued.

DEPARTMENT OF PUBLIC INSTRUCTION—Concluded.

Personal Service-----\$34,681 62

A-1. Salaries	\$33,481 62	A-2. Wages	1,200 00
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Maintenance ----- \$317,982 19

C-4. Office supplies	\$3,655 40	F-9. General plant service	469 36
E-1. Office equipment	202 25	H-8. County superintendents	87,956 27
F-1. General repairs	21 58	H-8. District superintendents	165,664 80
F-6. Traveling expenses	8,186 67	H-8. Normal schools	46,838 27
F-7. Communication	707 59	H-8. Model rural schools	4,250 00

Grand Total Disbursements-----\$352,663 81

STATEMENT No. 4—Continued.

STATE BOARD OF EDUCATION

The General Assembly in 1917, in order to co-operate with the national government and to secure national aid for vocational training and education in agriculture and the trades and industries and home economics, established a state board of education to consist of the Superintendent of Public Instruction and six members to be appointed by the Governor for terms of six years. The six members receive no salary. The board members during the period covered by this report were: Dean Alfred Vivian, of the O. S. U., president; Superintendent of Public Instruction Vernon M. Riegel, secretary; Superintendent R. J. Condon, of the Cincinnati schools; Superintendent W. S. Edmond, of the Sandusky schools; Mrs. Kent W. Hughes, of Lima; A. C. Eldridge, of Cleveland, and S. J. McCune, of Brilliant. The board appointed Prof. C. H. Brady, of South Dakota, as vocational director; E. L. Heusch, of Columbus, vocational supervisor; W. F. Stewart, of the O. S. U., supervisor of agricultural education, and Mrs. Maude Gregory Adams, of the O. S. U., supervisor of home economics.

CREDITS.

Balance July 1, 1920-----	\$177,765 21
Appropriations of General Assembly-----	195,000 00
Controlling Board-----	240 00
Appropriated Receipts-----	232,654 44
Total available-----	\$605,659 65

DEBITS.

Maintenance F-9 State-----	\$224,332 80
Federal—Smith-Hughes -----	73,854 15
Co-operative Vocational Rehabilitation of Persons Disabled in Industry-----	190 65
Total disbursements-----	298,377 60
	\$307,282 05
Less amount of July 1, 1920, balance lapsed-----	52,261 31
Balance subject to draft June 30, 1921-----	\$255,020 74
Expenses of current year paid after June 30, 1921-----	\$87,557 28
Balance of June 30, 1921, lapsed December 31, 1921-----	27,754 90
Open contract accounts-----	139,708 56
Total -----	\$255,020 74

STATEMENT No. 4—Continued.

SUPERINTENDENT OF INSURANCE

The Department of Insurance was established in 1867 as a part of the office of the Auditor of State. It was made separate and independent in 1872. Under the reorganization of state departments effective July 1, 1921, it is a division of the Department of Commerce and the head of the division is appointed by the Director of the Department of Commerce and serves at his pleasure. Every insurance company doing business in the state must furnish the division with sworn statements as to liabilities and assets and such other information as it may require, and the division has authority to examine all records in the offices of insurance companies and can refuse to license those not meeting the requirements of the law. The division also issues licenses to agents, solicitors and foreign brokers. The Superintendent may hear offenses against the insurance laws and cause the arrest of persons suspected of violation. Companies are required to obtain a license from the division, before doing business in the state and persons insuring in unlicensed companies are liable to a tax of 5 per cent on premiums paid thereon. An unusual effort is being made to put an end to unlicensed insurance so that the division will have control of and be advised of the condition of each company with whom the citizens of the state do business.

During 1920 for all form of life insurance, Ohio policy holders paid out 87 million dollars as premiums and received 33 million dollars from 170 companies doing business in Ohio. For fire insurance and all other insurance except life, Ohio citizens paid during the year premiums amounting to 78 million dollars and received back from the 592 companies doing business in the state as losses 32 million dollars. Of fire and all other forms of insurance except life, the total risks in force in 1920 amounted to \$8,394,544,000.00. The total of life insurance carried by all Ohio citizens was \$3,054,447,000.00.

The Division of Insurance is one of the state's largest net revenue producers. For the fiscal year ending June 30, 1921, the fees collected by the department were \$224,702.62. Premium tax levied by the division and paid into the state treasury amounted to \$2,694,968.62. The gain in revenue over the preceding year being \$448,532.64. The premium tax levied during the fiscal year beginning July 1, 1921, exceeds those of the previous year by over \$600,000.00. On July 1, 1914, there was in the state treasury subject to the order of the Superintendent of Insurance deposits by insurance companies amounting to over \$14,000,000.00.

B. W. Gearheart, of Columbus, Ohio, is Superintendent of Insurance. His salary being \$5,000.00.

CREDITS.

Balance July 1, 1920-----	\$17,790 57
Appropriations of General Assembly-----	78,897 00
Controlling Board-----	6,120 00
Total available-----	\$102,807 57

STATEMENT No. 4—Continued.

SUPERINTENDENT OF INSURANCE—Concluded.

DEBITS.

Personal service.....	\$54,521 13
Maintenance	15,265 85
Additions and Betterments.....	405 27

Total disbursements..... \$70,192 25

Balance subject to draft June 30, 1921..... \$32,615 32

Expenses of current year paid after June 30, 1921.....	\$1,203 86
Balance of June 30, 1921, lapsed December 31, 1921.....	31,411 46

Total \$32,615 32

Personal Service.....\$54,521 13

A-1. Salaries.....	\$53,572 48	A-2. Wages.....	948 65
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Maintenance\$15,265 85

C-4. Office supplies.....	\$2,601 22	F-7. Communication.....	630 64
E-1. Office equipment.....	188 08	F-9. General plant service.....	35 45
F-1. General repairs.....	45 88	H-6. Rent.....	3,000 00
F-5. Freight and express.....	2 03	H-8. Contributions.....	250 00
F-6. Traveling expense.....	8,422 55		

Additions and Betterments.....\$405 27

G-3. Capital equipment.....	\$405 27
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Grand Total Disbursements.....\$70,192 25

STATEMENT No. 4—Continued.

OHIO JUDICIARY

The salary of the Chief Justice of the Supreme Court, and six Associate Justices, the salaries of the twenty-seven judges of the Court of Appeals, together with the travelling expenses of the Court of Appeals, are paid by the state. In addition to this, the state pays \$3,000.00 of the salary of each of the one hundred and thirty Common Pleas Judges in the state of Ohio. Of these one hundred and thirty Common Pleas Judges, three have been elected as judges of the Court of Domestic Relations. Hon. Charles W. Hoffman, Hamilton county; Roland W. Bagott, Montgomery county, and H. C. Spicer, Summit county. The state also pays \$3,000.00 of the salary of each of the three judges of the Superior Court of Cincinnati, but the last legislature abolished the Superior Court, at the end of the term for which each judge was elected.

CREDITS.

Balance July 1, 1920.....	\$2,602 99
Appropriations of General Assembly.....	608,400 00
Emergency Board.....	26,200 00
Total available.....	\$637,202 99

DEBITS.

Personal service.....	\$607,592 92
Maintenance	15,778 70
Total disbursements.....	623,371 62
Balance subject to draft June 30, 1921.....	\$13,831 37

Expenses of current year paid after June 30, 1921.....	\$13,431 37
Balance of June 30, 1921, lapsed December 31, 1921.....	400 00
Total	\$13,831 37

Personal Service.....\$607,592 92

A-1. Salaries \$607,592 92

Maintenance\$15,778 70

F-6. Traveling expense \$15,778 70

Grand Total Disbursements.....\$623,371 62

STATEMENT No. 4—Continued.

SUPREME COURT AND LAW LIBRARY

The court consists of the chief justice and six judges. It is the court of last resort in the state. The terms of office of the members of the Supreme Court are six years, and they are elected by popular vote. The six justices of the Supreme Court receive \$8,500 each per annum and the chief justice \$9,000. The constitutional amendment creating the Appellate Court with final jurisdiction in certain cases has largely decreased the number of cases carried to the Supreme Court. In 1912, there were 653 cases filed in the Supreme Court. There were only 196 cases filed the past year, and only 159 cases pending July 1, 1921. The first law librarian was appointed in 1867. The first collection of books in this library was separated from the state library about 1860. The law librarian is appointed by the Supreme Court for a term of three years. There are now about 41,000 volumes in the Supreme Court law library. During the past year about 800 volumes have been added. This vast accumulation of legal lore is one of the most valuable possessions of the state.

The Supreme Court is at present composed of the following members: Chief Justice Carrington T. Marshall, of Zanesville, and Judges James G. Johnson, of Springfield; Benson W. Hough, of Delaware; R. M. Wanamaker, of Akron; James E. Robinson, of Marysville; Thomas A. Jones, of Jackson, and Edward S. Matthias, of Van Wert.

CREDITS.

Balance July 1, 1920-----	\$1,536 34
Appropriations of General Assembly-----	26,943 00
Controlling Board-----	2,880 00
Total available-----	\$31,359 34

DEBITS.

Personal service-----	\$23,716 75
Maintenance -----	6,409 75
Additions and Betterments-----	96 10
Total disbursements-----	\$30,222 60
Balance subject to draft June 30, 1921-----	\$1,136 74

Expenses of current year paid after June 30, 1921-----	\$947 90
Balance of June 30, 1921, lapsed December 31, 1921-----	188 84
Total -----	\$1,136 74

STATEMENT No. 4—Continued.

SUPREME COURT AND LAW LIBRARY—Concluded.

Personal Service -----		\$23,716 75	
A-1. Salaries-----	\$23,680 00	A-2. Wages-----	36 75
Maintenance -----		\$6,409 75	
C-4. Office supplies-----	\$419 08	E-9. General plant equipment-----	4 09
C-6. Laundry and cleaning supplies-----	115 36	F-1. General repairs-----	64 85
C-11. General plant supplies-----	134 91	F-5. Freight and express-----	35 00
D-3. General plant materials-----	2 57	F-7. Communication-----	1,249 17
E-1. Office equipment-----	84 01	F-9. General plant service-----	163 12
E-8. Library books-----	4,122 59	H-6. Rent-----	15 00
Additions and Betterments -----		\$96 10	
G-31. Capital equipment-----	\$96 10		
Grand Total Disbursements -----		\$30,222 60	

STATEMENT No. 4—Continued.

CLERK OF THE SUPREME COURT

The office was created in 1865. It had been an elective office until the 1913 session of the Legislature, when a law was passed giving the Supreme Court the power to appoint the clerk. His term is indefinite. He can be removed by the court at will. His duty is to make record of proceedings, judgments and orders of the court, and is custodian of all papers filed. He also keeps a record of all fees received. The fee for each case placed on the docket in the Supreme Court is five dollars and two dollars for motions. The bar examination fee is fifteen dollars. The examining board is appointed by the Supreme Court and consists of ten members who serve for five years each, and receive \$250.00 each per year as salary. Examinations are held in June and December. Wilbur Lawrence, of Van Wert was appointed clerk of the Supreme Court, and receives an annual salary of \$4,000.00.

CREDITS.

Balance July 1, 1920.....	\$249 62	
Appropriations of General Assembly.....	10,922 00	
Controlling Board.....	480 00	
Emergency Board.....	75 00	
Total available.....		\$11,726 62

DEBITS.

Personal service	\$10,780 00	
Maintenance	883 46	
Total disbursements.....		11,663 46
Balance subject to draft June 30, 1921.....		63 16

Expenses of current year paid after June 30, 1921.....	\$46 31	
Balance of June 30, 1921, lapsed December 31, 1921.....	16 85	
Total		\$63 16

Personal Service.....\$10,780 00

A-1. Salaries.....\$10,780 00

Maintenance

C-4. Office supplies.....	\$442 49	F-5. Freight and express.....	13 03
E-1. Office equipment.....	172 93	F-7. Communication.....	206 62
F-1. General repairs.....	18 00	F-9. General plant service.....	30 39

Grand Total Disbursements.....\$11,663 46

STATEMENT No. 4—Continued.

REPORTER OF THE SUPREME COURT

The reporter is appointed by the Supreme Court for a term not exceeding three years. The office was created in 1823. The reporter's duties are to receive the opinions of the Supreme and Appellate Courts, edit, annotate, index and publish the same.

During the year beginning with July 1, 1920, and ending with June 30, 1921, the office has received and prepared for publication 102 opinions of the Supreme Court, and 249 opinions of the Appellate Courts. During this period the office has issued 2 volumes of Supreme Court reports, and 3 volumes of Appellate Court reports. These reports are published under contract with publishing concerns, made by the reporter, with the approval of the Supreme Court. Hon. J. L. W. Henney is the reporter. The salary of this position is \$3,000.00 per annum.

CREDITS.

Balance July 1, 1920.....	\$627 71	
Appropriations of General Assembly.....	9,025 00	
Controlling Board.....	240 00	
Total available.....		\$9,892 71

DEBITS.

Personal service.....	\$8,840 16	
Maintenance.....	447 61	
Total disbursements.....		9,287 77
Balance subject to draft June 30, 1921.....		\$604 94

Expenses of current year paid after June 30, 1921.....	\$76 43	
Balance of June 30, 1921, lapsed December 31, 1921.....	528 51	
Total.....		\$604 94

Personal Service.....\$8,840 16

A-1. Salaries..... \$8,840 16

Maintenance.....\$447 61

C-4. Office supplies.....	\$94 37	F-8. Contingencies.....	90 85
E-1. Office equipment.....	115 25	F-9. General plant service.....	58 76
F-7. Communication.....	88 38		

Grand Total Disbursements.....\$9,287 77

STATEMENT No. 4—Continued.

LEGISLATIVE REFERENCE DEPARTMENT

The Legislative Reference Department was created primarily for the purpose of aiding the General Assembly and other state officers, and its duties are two-fold: (1) Collecting data and material on current legislation and proposed bills. (2) Drafting bills for introduction at the request of members. In addition, the department co-operates with the officials of other states, furnishes information to any citizen on request, and has compiled and published many pamphlets on subjects of general interest. Some few states are pioneer in practically all subjects of legislation. The importance of utilizing the experience of those states in the preparation of our own laws is obvious. To this end the department has collected a library of over 15,000 books, pamphlets, documents and clippings on current subjects of legislation, and during the session exchanges bills weekly with other important states which hold sessions at the same time. Since each member of the General Assembly is expected to and should vote intelligently on all measures submitted, he would be unable to give proper study to the bills introduced by other members if the greater part of this time was taken up in the preparation of his own bills. By thus leaving the mechanical work on his bills to others familiar with such duties each member is enabled to give his time to committee meetings, matters of policy, and study of legislation. A large portion of the bills and resolutions introduced in the General Assembly are prepared in the department.

The department was created in 1910, and is under the control of the Board of Library Commissioners.

CREDITS.

Balance July 1, 1920.....	\$276 11	
Appropriations of General Assembly.....	7,365 00	
Controlling Board.....	960 00	
Total available.....		\$8,601 11

DEBITS.

Personal service.....	\$6,689 00	
Maintenance.....	653 70	
Total disbursements.....		7,342 70
Balance subject to draft June 30, 1921.....		\$1,258 41
Expenses of current year paid after June 30, 1921.....	\$325 25	
Balance of June 30, 1921, lapsed December 31, 1921.....	933 16	
Total.....		\$1,258 41

STATEMENT No. 4—Continued.

LEGISLATIVE REFERENCE DEPARTMENT—Concluded.

Personal Service -----		\$6,689 00	
A-1. Salaries	\$5,405 00	A-3. Unclassified	334 00
A-2. Wages	950 00		
Maintenance		\$653 70	
C-4. Office supplies	\$157 96	F-1. General repairs	7 70
E-1. Office equipment	5 00	F-7. Communication	191 00
E-9. General plant equipment	257 67	F-9. General plant service	34 37
Grand Total Disbursements -----		\$7,342 70	

STATEMENT No. 4—Continued.

OHIO STATE LIBRARY

The Ohio state library was started in 1917, by Governor Worthington, who with an appropriation of \$3,500.00 purchased 509 volumes in Philadelphia, which was the beginning of the state library. There are now 134,385 volumes in the library. During the past year 1,443 volumes have been added. For many years books were permitted to go out only to members of the legislature and officers and employes of the state. Private citizens were permitted to use the books, but not take them out of the library. The library was first opened in 1896 to all citizens of the state, and anyone with satisfactory guaranty can now take out books. The traveling department was organized the same year. It is now possible for a reading club, society of citizens, a grange, board of education, public library or other organization to secure twenty-five to sixty books and keep the same eight months. The parties securing the books must pay the transportation. The state traveling library is at 199 East Gay street. This library added 652 volumes the past year, and now has 107,249 volumes, making with the state library, 240,972 volumes owned by the state. The department of library organization was added in 1908 to the other activities of the state library. Every township in the state should be using books from the traveling library.

CREDITS.

Balance July 1, 1920-----	\$7,990 56
Appropriations of General Assembly-----	35,452 44
Controlling Board-----	5,040 00
Total available-----	\$48,483 00

DEBITS.

Personal service-----	\$21,807 09
Maintenance-----	8,536 26
Total disbursements-----	\$30,343 35
Balance subject to draft June 30, 1921-----	\$18,139 65

Expenses of current year paid after June 30, 1921-----	\$1,720 88
Balance of June 30, 1921, lapsed December 31, 1921-----	16,418 77

Total ----- \$18,139 65

Personal Service-----\$21,807 09

A-1. Salaries-----	\$21,576 00	A-2. Wages-----	231 00
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Maintenance-----\$8,536 26

C-4. Office supplies-----	\$993 69	F-5. Freight and express-----	116 36
F-9. General plant equipment-----	3,874 95	F-6. Traveling expense-----	201 65
F-1. General repairs-----	4 15	F-7. Communication-----	570 01
F-4. Light, heat and power-----	25 53	H-6. Rent-----	2,719 92

Grand Total Disbursements-----\$30,343 35

STATEMENT No. 4—Continued.

COMMISSIONER OF PROHIBITION

This is a new department of the state government created by the Legislature of 1921, by the enactment of Sections 6212-21 G. C. to Sections 6212-39 G. C., inclusive. This act was passed as an emergency measure and became effective February 9, 1921.

The primary object of the law was to secure uniformity of enforcement of the prohibition laws throughout the state.

Hon. Don V. Parker, of Ashtabula, Ohio, was appointed Commissioner of Prohibition, on February 23, 1921, by Governor Davis, and assumed the duties of the office at once. From this date to the close of the fiscal year June 30, 1921, the state's portion of fines collected for violation of liquor laws was \$170,787.93.

CREDITS.

Appropriations of General Assembly-----	\$37,157 96	
Total available-----		\$37,157 96

DEBITS.

Personal service-----	\$12,597 86	
Maintenance-----	5,295 08	
Additions and Betterments-----	893 12	
Total disbursements-----		18,786 06

Balance subject to draft June 30, 1921-----	\$18,371 90
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Expenses of current year paid after June 30, 1921-----	\$3,194 35
Balance of June 30, 1921, lapsed December 31, 1921-----	15,177 55
Total-----	\$18,371 90

Personal Service-----	\$12,597 86
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A-1. Salaries-----	\$11,316 86	A-2. Wages-----	1,281 00
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Maintenance-----	\$5,295 08
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F-1. Office equipment-----	\$221 90	F-1. Office equipment-----	10 25
F-2. Fuel, oil, and auto. supplies-----	6 50	F-2. Traveling expense-----	4,408 03
F-3. Telephone and telegraph-----	29 00	F-3. General plant service-----	619 40

Additions and Betterments-----	\$893 12
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Grand Total-----	\$893 12
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Grand Total Disbursements-----	\$18,786 06
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STATEMENT No. 4—Continued.

OHIO MEDICAL BOARD

The law to regulate the practice of medicine was passed in 1896, osteopathy in 1902, limited practice in 1915, nursing in 1915. The state medical board, organized under this act and charged with its enforcement, consists of seven members appointed by the Governor, each for a term of seven years. The leading schools of practice are represented. The board appoints three osteopaths who constitute the osteopathic examining committee, and three nurses who, with the secretary, constitute the nurses' examining committee. The appointing of special examiners for limited practitioners is also authorized. At least four meetings of the state medical board and two meetings of the nurses' examining committee must be held each year. Examinations are held in June and December. All persons to legally practice medicine, surgery, midwifery, osteopathy, or a limited branch of medicine or surgery must first receive a certificate from the state medical board, and to practice as a registered nurse, a certificate from the nurses' examining committee. It is estimated that 7,500 physicians and surgeons are actually engaged in practice in Ohio. The examination fee for physicians and surgeons, osteopaths and limited practitioners is \$25.00. The reciprocity fee is \$50.00. The examination fee for midwives and nurses is \$10.00. Renewal of certificates is not required. The recognized medical colleges of Ohio are as follows: Ohio State University College of Medicine, Columbus; College of Homeopathic Medicine, Ohio State University, Columbus; Western Reserve University School of Medicine, Cleveland; University of Cincinnati College of Medicine, Cincinnati, and Eclectic Medical College, Cincinnati.

CREDITS.

Balance July 1, 1920-----	\$1,885 94	
Appropriations of General Assembly-----	15,270 00	
Controlling Board-----	960 00	
Total available-----		\$18,115 94

DEBITS.

Personal service-----	\$10,966 39	
Maintenance-----	2,762 34	
Total disbursements-----		13,728 73
Balance subject to draft June 30, 1921-----		\$4,387 21
Expenses of current year paid after June 30, 1921-----	\$1,554 81	
Balance of June 30, 1921, lapsed December 31, 1921-----	2,832 40	
Total-----		\$1,387 21

STATEMENT No. 4—Continued.

OHIO MEDICAL BOARD—Concluded.

Personal Service -----		\$10,966 39
A-1. Salaries.....	\$7,782 50	A-3. Unclassified..... 1,623 64
A-2. Wages.....	1,560 25	
Maintenance -----		\$2,762 34
C-4. Office supplies.....	\$330 54	F-7. Communication..... 126 80
C-6. Laundry, cleaning and disfg. supplies	35 00	F-9. General plant service..... 110 35
F-1. General repairs.....	1 00	H-6. Rent..... 132 00
F-5. Freight, express and drayage.....	44 06	H-7. Insurance..... 12 50
F-6. Traveling expenses.....	1,445 09	H-8. Contributions..... 25 00
Grand Total Disbursements -----		\$13,728 73

Nurse Registration.

CREDITS.

Balance July 1, 1920.....	\$997 34
Appropriations of General Assembly.....	8,628 50
Controlling Board.....	480 00
Total available.....	\$10,105 84

DEBITS.

Personal service.....	\$6,838 21
Maintenance.....	1,449 68
Additions and Betterments.....	102 75
Total disbursements.....	8,390 64
Balance subject to draft June 30, 1921.....	\$1,715 20
Expenses of current year paid after June 30, 1921.....	\$797 31
Balance of June 30, 1921, lapsed December 31, 1921.....	917 89
Total.....	\$1,715 20

NURSE REGISTRATION

Personal Service -----		\$6,838 21
A-1. Salaries.....	\$5,427 50	A-3. Unclassified..... 245 71
A-2. Wages.....	1,165 00	
Maintenance -----		\$1,449 68
C-4. Office supplies.....	\$351 59	F-6. Traveling expenses..... 803 46
C-6. Laundry, cleaning and disfg. supplies	15 00	F-7. Communication..... 89 16
F-1. Office equipment.....	21 25	F-9. General plant service..... 54 09
F-1. General repairs.....	90	H-6. Rent..... 101 8 8
F-5. Freight, express and drayage.....	6 35	
Additions and Betterments -----		\$102 75
Equipment.....	\$102 75	
Grand Total Disbursements -----		\$8,390 64

STATEMENT No. 4—Continued.

BOWLING GREEN NORMAL COLLEGE

In 1910, the Legislature authorized the establishment of two additional state normal schools, making, with Athens and Miami, four in all. One was to be located in northwestern Ohio, and one in the northeastern part of the state. The one in northwest Ohio was located at Bowling Green. It was opened to students in September, 1914. The normal college occupies 82 acres of land worth \$56,000.00. There are five buildings for educational purposes. The entire plant is valued at \$782,000.00. For an educational institution, opened in 1914, it has accomplished a great work, and promises to prove a great benefit to the schools of northwestern Ohio. About 60 acres of the land are used for agricultural purposes, being maintained as an agricultural laboratory. There are 15,000 volumes in the college library. The annual salary of President H. B. Williams is \$4,800.00.

CREDITS.

Balance July 1, 1920.....	\$124,105 35
Appropriations of General Assembly.....	127,668 00
Appropriated Receipts.....	910 86
Total available.....	\$252,684 21

DEBITS.

Personal service.....	\$102,858 66
Maintenance	34,166 30
Additions and Betterments.....	58,067 15
Total disbursements.....	195,092 11
Balance subject to draft June 30, 1921.....	\$57,592 10

Expenses of current year paid after June 30, 1921.....	\$33,797 69
Balance of June 30, 1921, lapsed December 31, 1921.....	17,204 57
Open contract accounts.....	6,589 84
Total	\$57,592 10

Personal Service.....\$102,858 66

A-1. Salaries.....	\$83,960 21	A-3. Unclassified.....	50 00
A-2. Wages.....	18,848 45		

STATEMENT No. 4—Continued.

BOWLING GREEN NORMAL COLLEGE—Concluded.

Maintenance ----- \$34,166 30

C-1. Food supplies	\$13 83	E-9. General plant equipment	283 11
C-3. Fuel supplies	7,970 41	F-1. General repairs	168 93
C-4. Office supplies	590 58	F-3. Water	623 19
C-6. Laundry, cleaning and disfg. supplies	132 61	F-4. Light, heat and power	1,299 90
C-8. Educational and recreational supplies	1,463 06	F-5. Freight, express and drayage	88 31
C-9. Botanical and agricultural supplies	306 98	F-6. Traveling expense	2,191 18
C-11. General plant supplies	722 46	F-7. Communication	85 18
D-3. General plant materials	946 17	F-9. General plant service	937 23
E-1. Office supplies	194 92	F-1. Storm repairs	6,650 07
E-8. Educational and recreation equipm't	1,349 02	F-1. Claimey damages	7,178 00
E-8. Library books	89 05	F-1. R. J. Merriman, architect	852 18

Additions and Betterments ----- \$58,067 15

G-31. Drainage and fencing, etc.	\$258 00	G-2. Architect fees	848 50
G-31. Library books	617 58	G-2. L. G. Folts & Sons	36,993 11
G-32. Balance on water tank	2,439 78	G-2. Bryce heating and ventilating	5,100 00
G-2. Moving building	1,434 00	G-3. Piping connections	1,276 00
G-2. Huffman-Wolfe Co.	6,900 00	G-3. Vacuum cleaner	500 00
G-2. Training school building	1,610 15		

Grand Total Disbursements ----- \$195,092 11

STATEMENT No. 4—Continued.

KENT NORMAL COLLEGE

In 1910, the General Assembly authorized the establishment of a state normal school in northeastern Ohio. This school was located at Kent, and was opened to students in 1913. The college owns 85 acres of land, four school buildings and two dormitories, and the total value of the entire plant, including grounds, is \$1,300,000.00. There are 37 in the regular faculty and 64 in the summer school. The total salaries for the same the past year were \$129,120.00. The total number of separate students in residence the past year was 2,128. The enrollment distributed was as follows: Regular year, 316; summer school, 3,020; extension classes, 1,900. To receive a degree requires four years' work, and a diploma two years. There were 140 graduates the past year, and 1,123 since the organization of the college. While the college was not opened until 1913, it already ranks as one of the leading of the nearly 200 state normal schools in the United States. There are 22,000 volumes in the library. The institution has shown a remarkable growth, and is rendering the common schools of northeastern Ohio a valuable service in the training of the teachers. J. E. McGilvrey, president of Kent Normal College, receives a salary of \$5,-500.00.

CREDITS.

Balance July 1, 1920.....	\$46,142 02
Appropriations of General Assembly.....	159,539 34
Emergency Board.....	4,702 00
Appropriated Receipts.....	1,608 25
Total available.....	\$211,991 61

DEBITS.

Personal service	\$136,348 30
Maintenance	36,009 26
Additions and Betterments	5,777 02
Total disbursements.....	178,134 58
Balance subject to draft June 30, 1921.....	\$33,857 03
Expenses of current year paid after June 30, 1921.....	\$3,606 07
Balance of June 30, 1921, lapsed December 31, 1921.....	3,859 16
Open contract account.....	26,391 80
Total	\$33,857 03

STATEMENT No. 4—Continued.

KENT NORMAL COLLEGE—Concluded.

Personal Service-----\$136,348 30

A-1. Salaries.....	\$112,816 25	A-3. Unclassified.....	100 00
A-2. Wages.....	23,432 05		

Maintenance ----- \$36,009 26

C-1. Food supplies.....	\$208 00	E-8. Educational and recreational equipt..	1,327 31
C-3. Fuel supplies.....	14,489 56	E-9. General plant equipment.....	498 01
C-4. Office supplies.....	511 00	F-1. General repairs.....	572 64
C-6. Laundry and cleaning.....	320 54	F-1. Painting Merrill Hall.....	165 10
C-8. Education and recreational supplies..	1,815 89	F-3. Water.....	2,439 13
C-9. Botanical and agricultural supplies...	270 83	F-4. Light, heat and power.....	6,327 56
C-11. General plant supplies.....	1,104 68	F-5. Freight, express and drayage.....	200 23
D-2. Building materials.....	440 56	F-6. Traveling expense.....	1,450 43
D-3. General plant materials.....	378 80	F-7. Communication.....	303 21
E-1. Office supplies.....	324 67	F-9. General plant service.....	2,861 11

Additions and Betterments ----- \$5,777 02

G-32. Drainage and fencing.....	\$2,207 34	G-31. Educational equipment.....	2,697 91
G-31. Library books.....	871 77		

Grand Total Disbursements-----\$178,134 58

STATEMENT No. 4—Continued.

STATE OIL INSPECTOR

The first law for inspection of oils was passed in the winter of 1878, and the first inspector was appointed shortly thereafter. From 1878 until 1892, the law provided for but one inspector of oils. In 1892 the state was divided into north and south districts, and an oil inspector appointed for each district. In 1906, practically all the oil inspection laws were repealed and the districts abolished, and but one state inspector was provided for at a salary of \$3,500.00 per year. Theretofore the fees received from inspection of oil was paid to the chief inspector and he in turn paid the deputy inspectors of oil throughout the state. During all these years no attack was made upon the oil inspection law, but after the law which was passed in 1906 became operative it was soon discovered that it would furnish a net revenue to the state, and as a result the refineries of the state contested the constitutionality of the law on the ground that it was paying into the state, a sum in excess of the necessary expenditures connected with the inspection. The point made in the case attacked the law by reason of the fact that interstate shipments were brought into the state and a fee was charged in excess of the actual and necessary cost of police regulation contrary to the statutes of the United States relative to interstate business. It has been contended for many years past that oil inspection was a useless and unnecessary expense, and this idea has been promulgated consistently by interested parties for a great many years, but a careful inspection of oil determines the quality of the oil and whether or not it meets the statutory requirements. A very large number of accidents occur each year resulting from the consumption of inferior oil, that is to say, oil that will not stand the test provided by law with the foster cup which provides that oil must stand a heat test of 120 degrees before it volatilizes and oil that does not stand this test is condemned for the reason that oil in lamps and other vessels used for illuminating purposes becomes quite hot, and if the oil will not stand this heat test a gas forms and explosion results with consequent loss of life and property.

Inspection of oil during the last half of the present fiscal year has not been fully carried out by reason of the fact no provision was made for the payment of the inspectors, consequently the report for the current fiscal year can show receipts only for the first half of the year and likewise the expense for the last half has been quite nominal, being confined to the payment of the salary of the chief inspector of oils, his deputy and one inspector.

CREDITS.

Balance July 1, 1920-----	\$6,681 54
Appropriations of General Assembly-----	64,950 00
Emergency Board-----	900 00
Controlling Board-----	240 00
Total available-----	\$72,771 54

STATEMENT No. 4—Continued.

STATE OIL INSPECTOR—Concluded.

DEBITS.

Personal service	\$38,277 08
Maintenance	11,315 86

Total disbursements.....	\$49,592 94
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Balance subject to draft June 30, 1921.....	\$23,178 60
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Expenses of current year paid after June 30, 1921.....	\$28 14
Balance of June 30, 1921, lapsed December 31, 1921.....	23,150 46

Total	\$23,178 60
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Personal Service.....	\$38,277 08
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A-1. Salaries	\$38,277 08
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Maintenance	\$11,315 86
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C-4. Office supplies	\$197 06	F-6. Traveling expense.....	10,557 36
E-1. Office equipment.....	2 80	F-7. Communication	251 92
E-9. General plant equipment.....	77 28	F-9. General plant service.....	130 12
F-1. General repairs	29 32	H-7. Insurance	70 00

Grand Total Disbursements.....	\$49,592 94
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STATEMENT No. 4—Continued.

OHIO BOARD OF OPTOMETRY

The General Assembly in 1919 enacted a law creating a State Board of Optometry consisting of five members appointed by the Governor. The regular term of a member is five years. The board consists of P. C. Harris, Columbus; John C. Eberhardt, Dayton; Clark W. Sloan, Cleveland; W. A. Compton, Pomeroy, and Stanley Gray, Toledo. Their compensation is \$10.00 each for each day actually employed. The secretary, P. C. Harris, receives an annual salary of \$500.00. They are required to hold examinations in June and November. The examination fee is \$25.00 except for those who were practicing optometrists two years or more preceding the passage of the law who may, on payment of a fee of \$10.00, take a limited examination. Those taking the regular examination are required to have had the equivalent of two years in a first grade high school and be graduates of a school of optometry in good standing. All those registered are required to pay a renewal fee of \$2.00 annually. There is provided a fine of \$500.00 for those not registered who make a professional examination of any person's eyes to determine the kind of glasses necessary.

CREDITS.

Balance July 1, 1920.....	\$1,593 49
Appropriations of General Assembly.....	5,190 00
Emergency Board.....	478 00
Controlling Board.....	240 00
Total available.....	\$7,501 49

DEBITS.

Personal service.....	\$2,648 00
Maintenance	1,660 99
Total disbursements.....	\$4,308 99
Balance subject to draft June 30, 1921.....	\$3,192 50

Expenses of current year paid after June 30, 1921.....	\$297 19
Balance of June 30, 1921, lapsed December 31, 1921.....	2,895 31
Total	\$3,192 50

STATEMENT No. 4—Continued.

OHIO BOARD OF OPTOMETRY—Concluded.

Personal Service-----**\$2,648 00**

A-1. Salaries.....	\$1,580 00	A-2. Wages.....	1,068 00
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Maintenance -----**\$1,660 99**

C-4. Office supplies.....	\$274 96	F-7. Communication.....	87 88
C-11. General plant supplies.....	22 00	F-9. General plant service.....	18 90
F-1. Office equipment.....	281 13	H-6. Rent.....	553 20
F-6. Traveling expense.....	422 92		

Grand Total Disbursements-----**\$4,308 99**

STATEMENT No. 4—Continued.

OHIO BOARD OF PHARMACY

The board was established in 1884, and consists of five members appointed by the Governor, for terms of five years. The board elects a secretary who must be a registered pharmacist in good standing in his profession, and also appoints an entrance examiner who must have received the degree of B. A. or B. Sc., who shall determine the sufficiency of the preliminary education of applicants for admission to a school of pharmacy in good standing. The board is required to hold at least three examinations a year. Applicants for certificates as pharmacists must be citizens of the United States, be not less than twenty-one years of age, have a diploma from a legally constituted high school, normal school or academy, be a graduate from a recognized college of pharmacy and have at least two years practical experience in a drug store subsequent to apprenticeship registration. Applicants for assistant pharmacists are required to be citizens of the United States, be not less than eighteen years of age, have a diploma from a legally constituted high school, normal school or academy, be a graduate from a two-year course in a recognized college of pharmacy, or must have successfully passed one year in a recognized college of pharmacy and have at least one year of practical drug store experience subsequent to apprenticeship registration. The examination fee is ten dollars for pharmacist and five dollars for assistant pharmacist. Certificates are granted for a period of three years. Pharmacist certificates are granted upon license from another state board having equal requirements and granting equal privileges to licensees of this board. The fee is twenty-five dollars. Apprentices who do not register with the board receive no credit for experience had, when he or she makes application for examination. During the past year, of 318 who took the test, 126 were successful as pharmacists and 75 as assistant pharmacists. There are 4,481 pharmacist certificates in force and 496 assistant pharmacists. There are approximately 2,600 drug stores in Ohio.

CREDITS.

Balance July 1, 1920.....	\$2,780 16
Appropriations of General Assembly.....	9,200 00
Controlling Board.....	720 00
Total available.....	\$12,700 16

DEBITS.

Personal service	\$7,923 91
Maintenance	3,869 93
Total disbursements.....	\$11,793 84
Balance subject to draft June 30, 1921.....	\$906 32

STATEMENT No. 4—Continued.

OHIO BOARD OF PHARMACY—Concluded.

Expenses of current year paid after June 30, 1921-----	\$312 01
Balance of June 30, 1921, lapsed December 31, 1921-----	594 31
Total -----	<u>\$906 32</u>

Personal Service-----\$7,923 91

A-1. Salaries -----	\$6,210 91	A-2. Wages-----	1,683 00
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Maintenance ----- \$3,869 93

C-4. Office supplies -----	\$734 88	F-7. Communication -----	186 79
F-1. Office equipment -----	33 75	H-8. Contribution-----	25 00
F-6. Traveling expense-----	2,889 51		

Grand Total Disbursements-----\$11,793 84

STATEMENT No. 4—Continued.

PRINTING COMMISSION

This Commission consists of the Secretary of State, Auditor of State and Attorney General. The Commission is authorized by law to purchase by competitive bidding all paper for the use of state officers and departments for printing blanks, reports and other purposes. The members of the Commission receive no compensation for this work.

CREDITS.

Balance July 1, 1920.....	\$30,513 63	
Appropriations of General Assembly.....	92,000 00	
Emergency Board.....	30,000 00	
Appropriated Receipts.....	11,804 20	
Total available.....		\$164,317 83

DEBITS.

Personal service	\$500 00	
Maintenance	151,181 33	
Total disbursements.....		151,681 33
Balance subject to draft June 30, 1921.....		\$12,636 50

Expenses of current year paid after June 30, 1921.....	\$13,608 75	
Balance of June 30, 1921, lapsed December 31, 1921.....	970 83	
		\$14,579 58
Less overdraft.....		1,943 08
Total		\$12,636 50

Personal Service	\$500 00	
A-1. Salaries.....	\$500 00	
Maintenance	\$151,181 33	
D-3. Printing paper	\$149,937 70	
D-3. Experiment station	1,243 63	
Grand Total Disbursements.....	\$151,681 33	

STATEMENT No. 4—Continued.

SUPERVISOR OF PUBLIC PRINTING

This office was created in 1860 and was abolished by the reorganization act July 1, 1921. All state printing, under this act, is under the supervision of the superintendent of purchases and printing, but the duties formerly performed by the Supervisor of Public Printing are now performed by the foreman of the Ohio state bindery. The state bindery was established in 1867.

During the past fiscal year more than a million pamphlets and probably one hundred and fifty thousand books were bound. Millions of blanks were ruled, punched, perforated, padded or numbered. Index sheets, mailing tubes, envelopes, loose leaf binders and other miscellaneous supplies were furnished the state departments and institutions in great quantities. About twelve million pieces passed through the plant during the past year. The bindery is operated by a splendid force of competent, skilled workmen. Walter L. Remley, of Georgetown, is in charge of the plant.

CREDITS.

Balance July 1, 1920.....	\$10,237 28
Appropriations of General Assembly.....	154,413 00
Emergency Board.....	19,508 00
Controlling Board.....	8,880 00
Appropriated Receipts.....	19,797 39
Total available.....	\$212,835 67

DEBITS.

Personal service	\$58,069 86
Maintenance	150,267 74
Total disbursements.....	\$208,337 60

Balance subject to draft June 30, 1921.....	\$4,498 07
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Expenses of current year paid after June 30, 1921.....	\$1,569 70
Balance of June 30, 1921, lapsed December 31, 1921.....	2,928 37
Total	\$4,498 07

Personal Service.....	\$58,069 86
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A-1. Salaries	\$58,069 86
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Maintenance	\$150,267 74
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C-4. Office supplies	\$112 47	E-5. Freight and express	282 81
C-11. General plant supplies	14,540 49	F-7. Communication	283 75
F-1. General repairs	311 39	F-9. General plant service	130,000 43
F-4. Light, heat and power	426 70	H-6. Rent	4,100 00

Grand Total Disbursements.....	\$208,337 60
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STATEMENT No. 4—Continued.

PROSECUTION AND TRANSPORTATION OF CONVICTS

The state pays the expenses of prosecution and transportation of all convicts sentenced to the penitentiary or reformatories. During the fiscal year ended June 30, 1921, there were 1,149 convicts from the 88 counties admitted to the penitentiary, 1,306 to the Mansfield Reformatory, and 210 to the Marysville Reformatory for Women.

CREDITS.

Balance July 1, 1920-----	\$9,614 41
Appropriations of General Assembly-----	170,000 00
Refund -----	120 54
Total available-----	\$179,734 95

DEBITS.

Maintenance -----	\$152,102 06
Total disbursements-----	\$152,102 06
Balance subject to draft June 30, 1921-----	\$27,632 89
Expenses of current year paid after June 30, 1921-----	\$27,632 89
Total -----	\$27,632 89
Maintenance -----	\$152,102 06
F-9. Prosecution and transportation.....	\$152,102 06
Grand Total Disbursements-----	\$152,102 06

STATEMENT No. 4—Continued.

BOARD OF PUBLIC WORKS

The Board of Public Works was organized in 1836, and was abolished by a constitutional amendment adopted September 3, 1912, which created the office of Superintendent of the Department of Public Works. This official is appointed by the Governor for one year, and has entire charge of the canal system and other public works of the state. His salary is \$4,000.00. John I. Miller, of Van Wert, was superintendent of this department during the period covered by this report. Originally there were 813 miles of canals, and the total cost of making the canals was \$15,967,652.00. Canal construction began in 1825, and was completed in 1847. The national government gave 1,230,512 acres of public lands in northwestern Ohio to assist in canal construction. The state realized \$2,257,487.00 from the sale of these lands. The state still owns 690 miles of canals and feeders, but over 200 miles of these are abandoned and not in repair. It may be a surprise to most citizens of Ohio to know that, with the exception of about five miles at Cincinnati, there is not a regular boat running in a single canal in Ohio. The Superintendent has authority to fix rentals and collect tolls, rents and other revenues of the canal system. The revenue to the state the last year for water power was \$30,-931.80 and for water furnished cities, corporations, etc., \$65,417.77, for land rents \$114,117.93, sales of canal lands \$47,008.00, boat licenses \$6,367.00, ice sold \$1,089.61, miscellaneous sales \$452.40. The total revenues from the canal system, including reservoirs, was \$265,384.51.

The state owns, in connection with the canals, five important reservoirs: St. Marys, in Mercer and Auglaize counties, the largest artificial body of water in the world, covers 15,748 acres, and cost over \$500,000.00; Lewistown, in Logan county, area 6,332 acres; Loramie, in Shelby county, area 1,828 acres; Buckeye Lake, in Licking, Perry and Fairfield counties, area 3,942 acres; Portage, in Summit county, area 2,209 acres. These are now chiefly valuable for fish and as pleasure resorts.

All of these lakes have been dedicated and forever set apart for the free use of the public as public parks and pleasure resorts by acts of the General Assembly, and as such have become very popular summer resorts, and were visited by nearly six million people during the last summer.

CREDITS.

Balance July 1, 1920.....	\$38,286 42
Appropriations of General Assembly.....	88,525 00
Controlling Board.....	11,730 00
Emergency Board.....	3,625 00
Total available.....	\$142,166 42

DEBITS.

Personal service	\$90,783 84
Maintenance	15,218 96

STATEMENT No. 4—Continued.

BOARD OF PUBLIC WORKS—Concluded.

Additions and Betterments	29,469 97	
Total disbursements		135,472 77
Balance subject to draft June 30, 1921		\$6,693 65
Expenses of current year paid after June 30, 1921		\$1,549 95
Balance of June 30, 1921, lapsed December 31, 1921		5,143 70
Total		\$6,693 65

Personal Service.....\$90,783 84

A-1. Salaries	\$50,837 47	A-2. Wages	39,946 37
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Maintenance.....\$15,218 96

C-3. Fuel supplies	\$2,724 66	F-1. General repairs	80 17
C-4. Office supplies	561 81	F-4. Light, heat & Power	63 18
C-11. General plant supplies	1,220 93	F-5. Freight, express and drayage	582 93
D-3. General plant materials	3,306 42	F-6. Traveling expense	4,397 37
F-1. Office equipment	69 73	F-7. Communication	812 99
E-9. General plant equipment	774 43	F-9. General plant service	624 34

Additions and Betterments.....\$29,469 97

G-2. Ludwig dock—Indian Lake	\$4,803 70	G-3. Repairing walls—Buckeye Lake	356 80
G-2. Boat house—Buckeye Lake	499 59	G-3. Piling—Rudolph landing	500 00
G-3. Culvert Lock No. 14	276 11	G-3. Culvert—M. & E. Canal	739 47
G-3. Widening and deepening Buckeye Lake	1,989 80	G-3. Repairs—Coshocton Dam	1,644 56
G-3. Culvert—Spencerville	271 61	G-32. Wall—Indian Lake	18,415 33

Grand Total Disbursements.....\$135,472 77

STATEMENT No. 4—Continued.

SECRETARY OF STATE

The Secretary of State is elected for a term of two years, and is the state supervisor of elections. He has jurisdiction in deciding most questions as to the application of the election laws. There are at present 7,336 election precincts in Ohio. There were 3,181 precincts in the state in 1900. He is custodian of the acts of the General Assembly. Eight volumes of Ohio laws have been published since the publication of the Ohio General Code in 1910. All articles of incorporation are issued by him and he administers many of the important laws applying to corporations. For the year ended June 30, 1920, there was a total of 4,670 articles of incorporation issued to new domestic corporations with capital stock of \$598,553,027.00; increases of capital stock of old corporations amounting to \$620,308,272.00 were authorized and decreases of \$164,172,502.00. There were 231 certificates to do business in Ohio issued the past year to foreign corporations. The Secretary of State is custodian of surety bonds of many state officials and heads of departments. One of the important duties of this department is to keep in stock all paper purchased by the Printing Commission and issue same on the requisitions of officials and heads of departments. A law passed in 1917 authorized the Secretary of State to appoint a state purchasing agent to purchase, under competitive bidding, all supplies and equipment for all departments of the state government. In 1915 the General Assembly passed an act requiring the publication by the Secretary of State annually a volume known as "Ohio General Statistics," covering the work of every state department and institution. This report is for free distribution. It fills a long felt want.

H. C. Smith, of Zanesville, became Secretary of State in 1919. His annual salary is \$6,500.00.

CREDITS.

Balance July 1, 1920.....	\$13,067 22
Appropriations of General Assembly.....	67,930 00
Emergency Board.....	1,820 00
Controlling Board.....	3,420 00
Total available.....	\$86,237 22

DEBITS.

Personal service.....	\$36,016 40
Maintenance.....	32,473 85
Total disbursements.....	\$68,490 25
Balance subject to draft June 30, 1921.....	\$17,746 97

STATEMENT No. 4—Continued.

SECRETARY OF STATE—Concluded.

Expenses of current year paid after June 30, 1921-----	\$554 63
Balance of June 30, 1921, lapsed December 31, 1921-----	17,192 34
Total -----	<u>\$17,746 97</u>

Personal Service-----	\$36,016 40
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A-1. Salaries-----	\$36,016 40
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Maintenance -----	\$32,473 85
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C-4. Office supplies-----	\$2,297 64	F-7. Communication-----	1,135 53
E-1. Equipment-----	1,131 90	F-8. Constitutional amendments-----	24,997 54
F-1. General repairs-----	22 90	F-9. Distribution of books-----	2,820 65
F-6. Traveling expense-----	12 69	F-9. Indexing-----	55 00

Grand Total Disbursements-----	\$68,490 25
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STATEMENT No. 4—Continued.

OHIO PURCHASING AGENT

House Bill No. 193, by Mr. Canny, passed March 21, 1917, provides for the appointment by the Secretary of State of a state purchasing agent. Under authority of this act C. A. Walker, of Zanesville, holds this responsible position. His annual salary is \$3,000.00.

Before the enactment of this law the state departments were permitted to purchase, at retail, office furniture, equipment and supplies such as desks, file cabinets, rugs, steel cases, typewriters, adding machines, etc. Unused machines and equipment were often sold for a fraction of their real value or traded in on new supplies at a great sacrifice. Under the new law the purchasing agent purchases at wholesale under competitive bidding and supplies all departments at cost. Unused property is returned to the purchasing agent to be distributed to other departments requiring same.

This change in methods of purchasing supplies has greatly reduced state expenditures for such purposes and prevents the temptations to extravagance and dishonesty incident to the old system.

CREDITS.

Balance July 1, 1920-----	\$1,613 22
Appropriations of General Assembly -----	9,890 00
Controlling Board-----	1,500 00
Total available-----	\$13,003 22

DEBITS.

Personal service -----	\$9,595 00
Maintenance -----	1,420 79
Total disbursements-----	\$11,015 79
Balance subject to draft June 30, 1921-----	\$1,987 43
Expenses of current year paid after June 30, 1921-----	\$373 85
Balance of June 30, 1921, lapsed December 31, 1921-----	1,613 58
Total -----	\$1,987 43

Rotary Fund.

CREDITS.

Balance July 1, 1920-----	\$437 08
Appropriated Receipts-----	428,226 24
Total available-----	\$428,663 32

STATEMENT No. 4—Continued.

OHIO PURCHASING AGENT—Concluded.

DEBITS.

Total disbursements----- 464,435 10

Overdraft June 30, 1921----- \$35,771 78

Personal Service-----\$9,595 00

A-1. Salaries----- \$9,595 00

Maintenance ----- \$1,420 79

C-4. Office supplies-----	\$331 23	F-7. Communication-----	190 40
E-1. Office equipment-----	143 20	F-9. General plant service-----	727 11
F-1. General repairs-----	8 85		

Grand Total Disbursements----- \$11,015 79

STATEMENT No. 4—Continued.

OHIO AUTOMOBILE DEPARTMENT

Harvey C. Smith, Secretary of State.

A. G. Snow, Registrar of Automobiles.

The official head of this department is called The Registrar of Automobiles. He is appointed by the Secretary of State, and receives a salary of \$3,000 a year. The department was organized in 1908, and has for its objective the registration of all motor vehicles operated in the state, the collection of all fees and tax appertaining thereto under the state law and amendments, the preservation of the record, alphabetically indexed by counties, as well as the numerical record filed consecutively and state wide.

The remarkable growth of this feature of state work is evidenced by the following comparisons:

During the initial year of the law there was a total of 10,649 vehicles registered, resulting in gross receipts amounting to \$53,245. The increase in vehicles and registration for the subsequent years has been remarkable, never having been below 14 per cent, and in one instance reaching the phenomenal increase of 116 per cent per annum as shown by the following table:

COMPARATIVE TABLE AUTO REGISTRATIONS SINCE 1908.

1908 All vehicles.....	10,649		
1909 All vehicles.....	23,003		
1910 All vehicles.....	32,941		
1911 All vehicles.....	45,788		
1912 All vehicles.....	63,129		
1913 All vehicles.....	86,156		
1914 All vehicles.....	122,504		
1915 All vehicles.....	181,332		
1916 Passenger cars and trucks..	247,807		
1917 Passenger cars and trucks..	342,630		
1918 Passenger cars and trucks..	413,578		
1919 Passenger cars and trucks..	511,013		
1920 Passenger cars	534,069	Trucks....	82,798
1921 Passenger cars	622,044	Trucks....	98,590
	Electric	Motorcycles	Dealers
1916	4,640	22,036	-----
1917	4,510	21,925	3,478
1918	4,435	20,736	3,271
1919	4,947	20,445	3,800
1920	4,021	21,300	3,837
1921	3,809	17,203	3,710

1921 total vehicle registration, including trailers, side cars, duplicate plates, dealers' certified copies, transfers, state, county and city cars.....

814,633

For which the department collected.....

\$6,876,358 90

To which is added:

STATEMENT No. 4—Continued.

OHIO AUTOMOBILE DEPARTMENT—Continued.

\$16,252 00 for extra H. P. fees on transfers.

1,298 00 for sale of registration lists.

250 83 miscellaneous and sundry receipts.

Total receipts, January 1, 1921, to December 31, 1921, calendar
year ----- \$6,894,159 73

The annual registration fees are:

Passenger cars having not more than 25 H. P.----- \$8 00

Passenger cars more than 25 H. P. and not more than 35----- 12 00

Passenger cars above 35 H. P.----- 20 00

Trucks and other commercial vehicles have the same horse power fees plus
a weight fee of 20 cents per hundred weight; the vehicle and load combined.

Trailers are taxed \$2.50 as a minimum and 20 cents a hundred weight, gross,
vehicle and load above 1,250 pounds.

Manufacturers' and dealers' licenses are \$20.00 per year, including dealers in
motorcycles, and are permitted certified copies of their numbers at the
rate of \$2.00 per set.

Motorcycles----- \$2.50 Side cars----- \$1.50

The fees are reduced one-fourth each quarter, i. e., April, July, October, on all
registrations except for manufacturers' and dealers' license and duplicate
copies.

50 per cent of the gross receipts are returned to County Auditors whence
the car was registered and owned, for road and street maintenance and
repair, and the remainder, after the department's expenses have been de-
ducted, goes to the State Highway Department for road and street main-
tenance and repair.

CREDITS.

Balance July 1, 1920----- \$23,819 14

Appropriations of General Assembly----- 199,712 93

Emergency Board----- 20,770 00

Controlling Board----- 5,610 00

Total available----- \$249,913 07

DEBITS.

Personal service ----- \$81,286 12

Maintenance ----- 102,897 88

Additions and Betterments----- 1,883 06

Total disbursements ----- 186,067 06

Balance subject to draft June 30, 1921----- \$63,846 01

STATEMENT No. 4—Continued.

OHIO AUTOMOBILE DEPARTMENT—Concluded.

Expenses of current year paid after June 30, 1921.....	\$60,517 49
Balance of June 30, 1921, lapsed December 31, 1921.....	3,328 52

Total	\$63,846 01
-------------	-------------

Personal Service	\$81,286 12
------------------------	-------------

A-1. Salaries	\$34,027 33	A-2. Wages.....	47,258 79
---------------------	-------------	-----------------	-----------

Maintenance	\$102,897 88
-------------------	--------------

C-3. Fuel supplies	\$288 00	E-6. Motor vehicles and equipment.....	409 33
C-4. Office supplies	19,202 83	F-1. General repairs	20 85
C-11. Auto tags	12,606 64	F-6. Traveling expenses	7,715 18
D-3. Print paper	3,581 86	F-7. Communication	1,008 37
E-1. Office equipment	960 72	F-9. General plant service.....	57,104 10

Additions and Betterments	\$1,883 06
---------------------------------	------------

G-31. Filing cases	\$1,156 30	G-31. Typewriters	407 06
G-31. Desks, chairs and furniture	277 70	G-31. Typewriter tables	42 00

Grand Total Disbursements.....	\$186,066 06
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STATEMENT No. 4—Continued.

BUREAU OF VITAL STATISTICS

This bureau was established in 1908. The head officer of the bureau has the official title of State Registrar of Vital Statistics. Prior to the taking effect of the reorganization bill on July 1, 1921, he was appointed by the Secretary of State for a term of four years at a salary of \$2,000.00 per annum. The reorganization act places this department under the supervision of the Director of Health and fixes the salary of the Registrar at \$4,000.00 per annum.

His duty is to provide for the registration of every birth and death in the state. This record must include complete data as to each individual. The amount of labor involved in this work can be judged from the fact that there were 79,430 births in Ohio in 1920, and 73,846 deaths. Dr. U. G. Morrill, of Clinton county, is Registrar.

CREDITS.

Balance July 1, 1920-----	\$1,924 41	
Appropriations of General Assembly-----	30,471 69	
Emergency Board-----	210 00	
Controlling Board-----	5,520 00	
Total available-----		\$38,126 10

DEBITS.

Personal service -----	\$27,730 24	
Maintenance -----	5,680 01	
Total disbursements -----		\$33,410 25
Balance subject to draft June 30, 1921-----		\$4,715 85

Expenses of current year paid after June 30, 1921-----	\$147 95	
Balance of June 30, 1921, lapsed December 31, 1921-----	4,567 90	
Total -----		\$4,715 85

Personal Service-----\$27,730 24

A-1. Salaries----- \$27,730 24

Maintenance ----- \$5,680 01

C-4. Office supplies-----	2,884 70	F-7. Communication-----	\$230 86
E-1. Office equipment-----	382 80	I-9. General plant service-----	55 21
F-5. Freight, express and drayage-----	114 75	H-6. Rent-----	804 19
F-6. Traveling expense-----	1,086 50	G-31. Capital equipment-----	121 00

Grand Total Disbursements-----\$33,410 25

STATEMENT No. 4—Continued.

OHIO SECURITIES DEPARTMENT

In 1912, Article 13, Section 2, of the Constitution of Ohio, was amended so that corporations may be classified and that there may be conferred upon proper boards, commissioners or officers, supervisory and regulatory powers over their organization, business and the issuance and the sale of stocks and securities. This is known and designated as the Blue Sky amendment, and relates to the control by the state of Ohio of the sale of stocks and other securities within the confines of its borders. In 1913, the Blue Sky department was organized as a branch of the State Banking department. The law was amended 1914, 1915 and 1917, the General Assembly making this branch an independent state department to be known and designated as the Securities department.

Charles F. Schaber, Commissioner, is the head of the department with an annual salary of \$4,000.00. The present law regulates the sale of bonds, stocks and other securities and of real estate not located in Ohio, and to prevent fraud in such sales. Under the present law, securities and real estate located outside of the state of Ohio must either be exempted or certificated and must be sold through licensed dealers of the department. Inspections are made by examiners of the department of the properties and personnel of the company. The expenses connected with such examinations are paid out of fees provided for by the licensing of companies and dealers.

The Chattel Loan Bureau is a division of the Securities department. This is called the Lloyd act regulating the loaning of moneys on chattel mortgages and on salaries and wage earnings and is under the jurisdiction of the Commissioner of Securities. Under this law all charges over 3 per cent per month are illegal and are refunded to the borrower.

CREDITS.

Balance July 1, 1920.....	\$4,582 51	
Appropriations of General Assembly.....	67,190 00	
Emergency Board.....	1,105 00	
Controlling Board.....	5,720 00	
Total available.....		\$78,597 51

DEBITS.

Personal service.....	\$48,819 42	
Maintenance.....	22,616 72	
Additions and Betterments.....	83 50	
Total disbursements.....		\$71,519 64
Balance subject to draft June 30, 1921.....		\$7,077 87

STATEMENT No. 4—Continued.

OHIO SECURITIES DEPARTMENT—Concluded.

Expenses of current year paid after June 30, 1921-----	\$2,148 28
Balance of June 30, 1921, lapsed December 31, 1921-----	4,929 59
Total -----	<u>\$7,077 87</u>

Personal Service-----\$48,819 42

A-1. Salaries-----\$48,819 42

Maintenance ----- \$22,616 72

C-4. Office supplies-----	\$2,510 76	F-9. General plant service-----	\$245 00
F-1. Office equipment-----	355 16	H-6. Rent-----	3,000 00
F-1. General repairs-----	22 95	H-7. Insurance-----	233 71
F-6. Traveling expense-----	15,471 12	H-8. Contributions-----	250 00
F-7. Communication-----	528 02		

Additions and Betterments-----\$83 50

G-31. Replacement-----\$83 50

Grand Total Disbursements----- \$71,519 64

STATEMENT No. 4—Continued.

STATE SINKING FUND

The state sinking fund formerly served two purposes—payments on the state debt and payments of the annual allowance of six per cent on the irreducible state debt. As the state has no bonded indebtedness since 1903, the sinking fund annual payments now are exclusively on irreducible debt account. The state pays annually six per cent on all moneys that have been paid into the state treasury from the sales of school, college and ministerial lands and bequests for educational purposes. At the second special session of the General Assembly in 1914 the state sinking fund levy was cut from .0335 mills to .0025 mills. As it requires nearly \$325,000.00 to meet the annual interest on the irreducible debt, the rate .0025 did not provide sufficient funds to meet the state's requirements by over \$300,000.00. The state made up the deficiency by transferring the balance from the general revenue fund to the sinking fund. The General Assembly in 1920 abolished the sinking fund levy and hereafter all such payments will be made from the general revenue fund. Ohio common schools today derive no benefit whatever from the 704,488 acres of public lands given by the national government to the state for the benefit of Ohio schools, except from the few thousand acres that have not been sold. Over four million dollars derived from the sale of school lands was turned into the treasury, and contrary to the evident purpose of the national bequest, instead of being invested or loaned was used for ordinary state expenses.

CREDITS.

Balance July 1, 1920-----	\$211,677 66
Appropriations of General Assembly-----	112,671 73
Total available-----	\$324,349 39

DEBITS.

Interest on irreducible debt-----	\$256,262 08
Total disbursements-----	\$256,262 08
	\$68,087 31
Less transfers to General Revenue Fund-----	66,422 31
Balance subject to draft June 30, 1921-----	\$1,665 00

STATEMENT No. 4—Continued.

SOLDIERS' AND SAILORS' ORPHANS' HOME

This institution, which was organized in 1869, was taken over by the state in 1870. It is located near Xenia, on a tract of 360 acres of land, valued at \$90,097.00. It is for the children of deceased, disabled or indigent soldiers or sailors. Children admitted are given educational and industrial training and are kept in the home until sixteen years of age. The management is authorized by law to permit anyone to remain until eighteen years of age. Each county is entitled to its proportionate number according to population. The institution is built on the cottage plan, there being 32 cottages. The average age of the children is about 12 years. There is a main library of 2,600 volumes and 2,700 volumes in the school library.

CREDITS.

Balance July 1, 1920.....	\$27,311 66
Appropriations of General Assembly.....	282,961 86
Emergency Board.....	3,000 00
Controlling Board.....	22,640 00
Total available.....	\$335,913 52

DEBITS.

Personal service	\$115,954 43
Maintenance	171,905 60
Additions and Betterments	1,397 00
Total disbursements	\$289,257 03
Balance subject to draft June 30, 1921.....	\$46,656 49

Expenses of current year paid after June 30, 1921.....	\$31,675 89
Balance of June 30, 1921, lapsed December 31, 1921.....	14,980 60
Total	\$46,656 49

Personal Service.....\$115,954 43

A-1. Salaries.....	\$113,615 17	A-3. Unlabeled.....	\$121 15
A-2. Wages.....	1,916 11		

STATEMENT No. 4—Continued.

SOLDIERS' AND SAILORS' ORPHANS' HOME—Concluded.

Maintenance ----- \$171,905 60

C-1. Food supplies	\$80,343 58	E-6. Motor vehicles and equipment.....	\$47 65
C-2. Forage and veterinary supplies.....	4,999 34	E-7. Wearing apparel.....	2,910 10
C-3. Fuel supplies	33,174 64	E-8. Educational and recreational equip- ment.....	668 59
C-4. Office supplies	330 01	E-9. General plant equipment.....	2,790 47
C-5. Medical and surgical supplies	725 14	F-1. General repairs	2,243 35
C-6. Laundry and cleaning supplies	4,115 33	F-5. Freight, express and drayage	899 33
C-8. Educational and recreational supplies	1,342 54	F-6. Traveling expense.....	2,540 27
C-9. Botanical and agricultural supplies	426 83	F-7. Communication	331 02
C-11. General plant supplies	3,507 52	F-8. Teachers retirement fund	539 18
D-2. Building materials	2,589 64	F-8. Contingencies	400 00
D-3. General plant materials	18,133 47	F-9. General plant service.....	2,309 94
F-1. Office equipment	6 50	H-6. Rent.....	446 80
E-2. Household equipment	3,848 85	H-7. Insurance.....	151 78
F-3. Medical and surgical equipment	186 09	H-8. Contributions	1,339 50
E-5. Motorless vehicles and equipment.....	58 14		

Additions and Betterments ----- \$1,397 00

G-32. Completion of wells	\$964 00	G-32. Telephone system.....	\$9 00
G-32. Fencing.....	424 00		

Grand Total Disbursements ----- \$289,257 03

STATEMENT No. 4—Continued.

COMMISSIONER OF SOLDIERS' CLAIMS

This department was established in 1900. The State Commissioner of Soldiers' Claims is appointed by the Governor for a term of two years. His duties are to assist soldiers in securing pensions and in furnishing information pertaining to pensions, back pay, bounty, and all strictly pension matters and laws. Such information and assistance are furnished free. For the past fiscal year the Commissioner makes the following report:

Total number of claims filed, 576.

Civil war veterans increase filed 26, granted 24 at \$72.00 per month.

Widows (Civil War) filed 65, granted 65 at \$30.00 per month.

Spanish War veterans and widows filed 96, 5 granted at \$30.00 per month, 6 granted at \$24.00 per month, 18 granted at \$18.00 per month, 7 granted at \$15.00 per month, 60 granted at \$12.00 per month.

Claims for reimbursement 19.

Miscellaneous 4.

Mr. William E. Feeman, of Wooster, is at present Commissioner of Soldiers' Claims. He receives an annual salary of \$2,500.00 per year.

CREDITS.

Balance July 1, 1920.....	\$27 75	
Appropriations of General Assembly.....	4,225 00	
Emergency Board.....	40 00	
Controlling Board.....	480 00	
Total available.....		\$4,772 75

DEBITS.

Personal service	\$4,512 34	
Maintenance	170 55	
Total disbursements.....		\$4,682 89
Balance subject to draft June 30, 1921.....		\$89 86

Expenses of current year paid after June 30, 1921.....	\$12 34	
Balance of June 30, 1921, lapsed December 31, 1921.....	77 52	
Total		\$89 86

Personal Service.....\$4,512 34

A-1. Salaries..... \$4,512 34

Maintenance\$170 55

C-4. Office supplies..... \$93 85 F-7. Communication \$76 70

Grand Total Disbursements.....\$4,682 89

STATEMENT No. 4—Continued.

OHIO TAX COMMISSION

The Tax Commission of Ohio was established by act of the Legislature in 1910. It consists of three members, appointed by the Governor, for terms of six years. It is the duty of this Commission to assess for taxation all railroads, express, telephone, telegraph, gas, electric light, street railway, interurban, waterworks and pipe line companies, and other public utilities, and direct and supervise the appraisement of all real and personal property in the state. Appraisements of land were formerly made every ten years. This was later changed to four years. Under the present law this may be performed annually. Formerly land appraisers were elected to appraise all real estate. Under the present law the county auditor is the appraiser of all real estate with power to appoint experts to assist him in making such valuations. Under the Warnes law passed in 1913, the district assessors in each county were appointed by the Governor, and the district assessors appointed all the regular assessors in each county. This law was repealed in 1915, and all assessors were made elective, and the county auditor was made the chief supervising and assessing officer of the county. He has authority to remove assessors for cause and fill all vacancies. The law passed in 1917 requires each owner of taxable personal property to list and make return of all such property to the county auditor. The only property listed by assessors is such as owners fail to list and make return of to the auditor. The first test of the "self-listing" plan of valuing personal property was made in April, 1917, and resulted in large increases in the personal tax duplicate of most counties. Assessors receive four dollars per day for such work as may be required of them. The board of revision under the present law consist of the county auditor, county treasurer, and the president of the board of county commissioners. The State Tax Commission has general supervision of all valuations of personal and real property, and appeals from the decision of the county board of revision are required to be heard by the Tax Commission. The present members of the Commission are S. E. Forney, of Dover; C. A. Horn, of Lorain, and John R. Cassidy, of Bellefontaine.

There are now 17,999 domestic corporations, 1,517 foreign corporations, and 1,098 public utilities assessed for taxation by the Tax Commission. Of the public utilities, 62 are steam railroads, 82 street and interurban railroads, 174 electric light companies, 98 natural gas, 9 artificial gas, 37 waterworks, 418 telephones, 187 freight lines, 6 union depots, 1 express, 5 pipe lines, 3 water transportation, 3 telegraph, 11 messenger and signal and 2 heating and cooling companies.

There are approximately 5,000 taxing districts in Ohio consisting of 88 counties, 1,389 townships, 94 cities, 725 villages and approximately 2,792 school districts.

CREDITS.

Balance July 1, 1920-----	\$7,175 32
Appropriations of General Assembly-----	60,400 00
Controlling Board-----	2,920 00

Total available----- \$70,495 32

. STATEMENT No. 4—Continued.

OHIO TAX COMMISSION—Concluded.

DEBITS.

Personal service	\$48,793 89
Maintenance	9,001 89
Additions and Betterments	988 77

Total disbursements..... \$58,784 55

Balance subject to draft June 30, 1921..... \$11,710 77

Expenses of current year paid after June 30, 1921..... \$895 13

Balance of June 30, 1921, lapsed December 31, 1921..... 10,815 64

Total \$11,710 77

Personal Service.....\$48,793 89

A-1. Salaries	\$18,308 39	A-3. Unclassified	\$15 00
A-2. Wages	470 50		

Maintenance\$9,001 89

C-4. Office supplies	\$3,572 98	F-6. Traveling expense.....	\$4,594 41
E-1. Office equipment	157 50	F-7. Communication	629 00
F-1. General repairs	32 25	F-9. General plant service	15 75

Additions and Betterments.....\$988 77

G-31. Capital equipment..... \$988 77

Grand Total Disbursements.....\$58,784 55

STATEMENT No. 4—Continued.

OHIO TOPOGRAPHICAL SURVEY

During the first century of the state's history, no map of the state on a large scale was published that showed the surface features with proper and accurate relief. The first valuable map of Ohio was made by John F. Mansfield, in 1806. A photograph of this map is on file in the state library. It is not a relief map. An act was passed by the General Assembly in 1900 authorizing the governor to arrange with the U. S. geological survey for experts to make a proper, accurate and complete survey of Ohio and prepare a topographical map of the state. This survey was started in 1901. The state appropriated an average of about \$25,000.00 yearly, and the national government contributed similar amounts up to 1910. After that date the national government's annual appropriation for this work in Ohio was \$10,000.00. The survey of Ohio was completed in 1916. Each map issued by the government covers approximately 225 square miles. They are made on a scale of one mile to the inch. There are 212 such maps either within or partly within Ohio. Each map costs ten cents and can be secured of the U. S. Geological Survey, Washington, D. C. Any citizen desiring such a map of his immediate locality may secure same by forwarding ten cents to the U. S. Geological Survey. The survey of the Ohio-Michigan boundary line was completed in 1916, and permanent mile posts set up. The Ohio-Pennsylvania line survey was completed in 1883. The survey of the Ohio-Indiana line remains to be accomplished. The capable work of Prof. C. E. Sherman, of the Ohio State University, in supervising and assisting in these surveys has earned for him a national reputation as a topographical expert. His published volumes on the Ohio topographical survey and the Ohio-Michigan boundary line survey are invaluable as reference works.

CREDITS.

Balance July 1, 1920.....	\$14,716 48
Total available.....	\$14,716 48

DEBITS.

Maintenance	\$2,807 12
Total disbursements	\$2,807 12
Balance subject to draft June 30, 1921.....	\$11,909 36
Reappropriated	\$11,909 36
Total	\$11,909 36

STATEMENT No. 4—Continued.

TREASURER OF STATE

He is elected for two years, and it is his duty to receive the public revenues of the state and pay the same out on warrants of the Auditor of State. He also loans the surplus to banks under competitive bidding. Bonds deposited by such banks as security are kept in the treasury vaults. There was a total of \$108,191,915.58, such bonds, stocks, notes and surety bonds in the vaults of the state treasury on June 30, 1921. During the past year the state treasury has received \$531,408.60 as interest on regular state funds and \$1,762,001.78 as interest on workmen's insurance fund, a total of \$2,293,410.38 of interest collected by the state in the past year. This is the largest collection of interest for any year since the law was passed, requiring that all surplus state funds be loaned to banks under competitive bidding. The rate received on active funds runs from 2.55 to 3.83 per cent. The inactive funds run from 3.00 to 6.47. The highest rate paid for regular funds is 6.47 per cent by the State Bank, Akron. The highest rate on workmen's compensation funds is 6.05 per cent by the Central National Bank, Marietta and the State Security Bank of Zanesville. State funds are loaned under competitive bids received every two years. On June 30, 1921, the state treasury had the following balances in the various funds: General revenue, \$3,957,779.73; sinking, \$9,213.79; common school, \$294,358.88; highways, \$8,493,733.93; workmen's compensation, \$36,788,049.35; special school funds, \$115,190.59; school rental funds, \$332.75, and automobile registration funds (for counties account), \$1,450,323.23. The total cash balance in the treasury in all of the state funds except workmen's compensation funds was \$14,326,673.95. The variations in amount of balances, as shown above, from the Auditor's statement in this report, are due to warrants issued by the Auditor that had not been presented to the Treasurer for payment at the close of business June 30th.

The new law requiring that all regular indirect taxes and fixed fees be collected by the State Treasurer has increased the work of this department. The total of such collections by the State Treasurer for the year ended June 30th, was \$15,257,511.46.

R. W. Archer, of Belmont county, became State Treasurer in 1919. His annual salary is \$6,500.00.

CREDITS.

Balance July 1, 1920.....	\$97,261 00
Appropriations of General Assembly.....	36,310 00
Controlling Board.....	2,703 75
Total available.....	\$136,274 75

DEBITS.

Personal service	\$31,801 73
Maintenance	6,642 94
Additions and Betterments.....	94,533 70

STATEMENT No. 4—Continued.

TREASURER OF STATE—Concluded.

Vault Extension-----		2,547 70	
Total disbursements -----			\$135,526 07
Balance subject to draft June 30, 1921-----			\$748 68
Expenses of current year paid after June 30, 1921-----			\$517 16
Balance of June 30, 1921, lapsed December 31, 1921-----			231 52
Total -----			\$748 68
Personal Service-----			\$31,801 73
A-1. Salaries-----	\$31,801 73		
Maintenance -----			\$6,642 94
C-4. Office supplies -----	\$3,005 69	F 9. General plant service -----	\$180 21
D-1. Office equipment -----	1,035 43	H-7. Premium treasurer's bond -----	1,800 00
F-7. Communication -----	321 56	H-7. Premium cashier's bond -----	300 00
Additions and Betterments -----			\$94,533 70
E. R. Latham & Co. -----	\$27,317 27	Other -----	\$5,449 89
Herring-Hall-Marvin Safe Co. -----	54,622 00	G-31. Equipment, cashier's dept -----	1,148 20
Wm. H. Conklin -----	420 00	G-31. Equipment, cashier's vault -----	2,800 00
A. W. Reynolds -----	195 00	Vault extension -----	2,547 70
F. L. Packard -----	2,281 34		
Grand Total Disbursements-----			\$135,526 07

STATEMENT No. 4—Continued.

SCHOOL AND MINISTERIAL TRUST FUNDS

Over a century ago, the national government showed its appreciation of the value of education to the youth of Ohio by making provision that the one thirty-sixth of all land within the state be set aside for educational purposes—Thereupon Sec. 16, or its equivalent, in every original surveyed township was selected for this purpose. Special trustees were elected in each township to take charge of these lands, collect the income and disburse same.

For many years, by reason of neglect in holding elections and various other reasons, the annual revenue from these lands was small, but about the year 1900, more attention began to be paid to the matter. Investigation by state examiners under the Auditor of State in 1902 and later, showed sad neglect of this trust, since which time, more attention has been given the matter and gradual increased revenue from this source has been placed to the credit of the schools.

Not only the surface is now given more care, but in 1914 a law was enacted authorizing the Auditor of State to lease all such land for oil, gas and other minerals.

In 1917, the Garver bill was enacted into a law removing this trust from the special trustees of the township and placing same in the hands of the Auditor of State with special provision for the proper care of all school and ministerial lands.

The income from sale of these lands prior to 1917, was deposited with the state and the schools entitled to same receive 6 per cent annual interest thereon.

The income from lands sold since 1917, is placed in a depository from which it draws interest until it is invested in bonds. Both depository and bond interest is placed to the credit of the proper school and ministerial districts and disbursed to the County Auditor for distribution in February and August of each year.

Ministerial provision was made in the Ohio Company's Purchase and the Symmes Purchase only. It set apart Sec. 29 for the aid of religious organizations similarly to Sec. 16 for the schools.

Capital Account.

CREDITS.

Balance July 1, 1920.....	\$81,573 35
Receipts	33,236 44
Total available.....	\$114,809 79

DEBITS.

Advertising	\$19 26
Refunds	2,011 34
Total disbursements.....	\$2,030 60
Balance subject to draft June 30, 1921.....	\$112,779 19

STATEMENT No. 4—Continued.

SCHOOL AND MINISTERIAL TRUST FUNDS—Concluded.

Interest Account.

CREDITS.

Balance July 1, 1920.....	\$1,342 24	
Receipts	13,849 79	
Total available.....		\$15,192 03
DEBITS.		
Payments to County Auditors for distribu- tion	\$12,923 69	
Total disbursements.....		\$12,923 69
		\$2,268 34
Less transfer to Sinking fund.....		9 78
Balance subject to draft June 30, 1921.....		\$2,258 56

Rental Fund.

CREDITS.

Balance July 1, 1920.....	\$1,679 99	
Receipts	14,129 38	
Total available.....		\$15,809 37
DEBITS.		
Payments to County Auditors for distribu- tion	\$15,533 32	
Total disbursements.....		\$15,533 32
		\$276 05
Less transfer to Sinking fund.....		153 71
Balance subject to draft June 30, 1921.....		\$122 34

STATEMENT No. 4—Continued.

MIAMI UNIVERSITY

The university was founded in 1809 and opened in 1816. The first class was graduated in 1826. It is located at Oxford, in Butler county, and received from the national government a land grant of one township, comprising 23,040 acres. The annual income from this endowment of land is \$6,500. In 1902, a normal department was added to the university. The faculty of the Liberal Arts College numbers 40, and that of the Teachers' College and training school, 42; the total salaries of all being \$171,558. The enrollment of the Liberal Arts College 1920-21, was 581; of the Teachers' College, 481; of the summer term, 974. There were 96 graduates from the four-year courses, and 74 from the two-year courses. The total number of graduates of the four-year courses since the organization of the university, is 2,326; of the two-year courses, 989. The aggregate value of the 145 acres of land, buildings and equipment is \$1,232,175.77. The total receipts for the year including the rooming and boarding accounts were \$604,681.00. Of this, \$244,321.00 was received from the state. The university library contains 66,000 volumes. The university has made rapid growth in recent years and the institution now ranks as one of the leading smaller colleges of the central states. President R. M. Hughes receives an annual salary of \$7,500.00.

CREDITS.

Balance July 1, 1920.....	\$38,619 11
Appropriations of General Assembly.....	232,821 00
Emergency Board.....	1,500 00
Appropriated Receipts.....	56,998 72
Controlling Board.....	10,000 00
Transferred from Sinking Fund.....	839 23
Total available.....	<u>\$340,778 06</u>

DEBITS.

Personal service	\$250,529 77
Maintenance	55,610 79
Additions and Betterments	1,275 12
Rents and Taxes.....	7,396 13
Interest on Endowments.....	804 00
Training Teachers for Sub-Normal Children	789 48
Total disbursements	<u>\$316,405 29</u>
Balance subject to draft June 30, 1921.....	\$24,372 77

STATEMENT No. 4—Continued.

MIAMI UNIVERSITY—Concluded.

Expenses of current year paid after June 30, 1921-----	\$14,195 47
Balance of June 30, 1921, lapsed December 31, 1921-----	188 68
Open contract account-----	9,988 62
Total -----	\$24,372 77

Rotary Fund.

CREDITS.

Balance July 1, 1920-----	\$792 48
Appropriated Receipts-----	7,766 00
Total available-----	\$8,558 48

DEBITS.

Rotary -----	\$8,367 23
Total disbursements-----	8,367 23
Balance subject to draft June 30, 1921-----	\$191 25

Personal Service-----\$250,529 77

A-1. Salaries-----	\$225,375 29	A-3. Unclassified-----	\$100 00
A-2. Wages-----	25,054 48		

Maintenance ----- \$55,610 79

C-3. Fuel supplies-----	\$16,106 43	F-1. General repairs-----	\$4,221 36
C-4. Office supplies-----	2,101 10	F-3. Water-----	2,101 47
C-6. Laundry and cleaning supplies-----	166 65	F-4. Light, heat and power-----	800 00
C-8. Educational and recreational supplies-----	1,100 75	F-5. Freight express and drayage-----	27 49
C-9. Botanical and agricultural supplies-----	180 26	F-6. Traveling expense-----	3,000 19
C-11. General plant supplies-----	1,021 55	F-7. Communication-----	499 96
D-3. General plant materials-----	848 99	F-9. General plant service-----	3,699 99
E-1. Office equipment-----	198 86	H-8. State's share paving street-----	9,874 32
E-8. Educational and recreational equipment-----	7,244 85	H-7. Insurance-----	1,031 77
E-9. General plant equipment-----	699 76	H-8. Contributions-----	385 04

Additions and Betterments ----- \$1,275 12

G-31. Equipment, home economics dept-----	\$239 08	G-32. Dormitory-----	\$348 68
G-32. Grading-----	251 80	G-3. Generator-----	50
G-32. Cement walks and gutters-----	435 06		

Miscellaneous ----- \$8,989 61

Interest on endowment-----	\$801 00	Training teachers for sub-normal children-----	\$789 48
Rents and taxes-----	7,396 13		

Grand Total Disbursements-----\$316,405 29

STATEMENT No. 4—Continued.

OHIO UNIVERSITY

Ohio University is the oldest higher institution of learning in that part of our country known as the "Old Northwest." Before Ohio was admitted to statehood the Territorial Legislature, in session at Chillicothe, on January 9, 1802, made provision "that there shall be a university instituted and established in the town of Athens." The institution was named the "American Western University." Two years after the passage of this act Ohio having in the meantime been admitted into the Union, the state legislature re-enacted the provisions of the Territorial act with but few changes on February 18, 1804. This latter act, which gave the name "Ohio University" to the institution to be established, has ever been regarded as the charter of Ohio University. The institution was opened to students in the spring of 1808, when Reverend Jacob Lindley, a Princeton graduate, was put in charge of its educational work. The first graduates, Thomas Ewing and John Hunter, received their diplomas in 1815. The past year there were 87 graduates in the university and 163 in the normal college. The enrollment in the university was 724; in the normal college, 495; and in the summer school 2,043. In addition, there were 1,301 in extension classes.

The university owns 45 acres of land worth \$541,000.00, and the entire plant is valued at \$1,830,000.00. Receipts from all sources amounted to \$445,154.65 and the disbursements totaled \$404,417.38. The university library contains 53,500 volumes. Elmer Burritt Bryan was installed as president of Ohio University on July 1, 1921.

CREDITS.

Balance July 1, 1920.....	\$47,401 99
Appropriations of General Assembly.....	254,970 00
Emergency Board.....	5,000 00
Appropriated Receipts.....	69,489 41
Transfers from Sinking Fund.....	3,200 90
Total available.....	\$380,062 30

DEBITS.

Personal service.....	\$267,495 21
Maintenance.....	52,568 13
Additions and Betterments.....	19,289 59
Interest on Endowment.....	4,450 92
Rents and Taxes.....	4,896 83
Total disbursements.....	\$348,709 68
Balance subject to draft June 30, 1921.....	\$31,352 62

STATEMENT No. 4—Continued.

OHIO UNIVERSITY—Concluded.

Expenses of current year paid after June 30, 1921-----	\$10,067 31
Balance of June 30, 1921, lapsed December 31, 1921-----	1,561 55
Open contract accounts-----	19,723 76
Total -----	\$31,352 62

Personal Service-----\$267,495 21

A-1. Salaries.....	\$211,106 54	A-2. Wages.....	26,383 67
--------------------	--------------	-----------------	-----------

Maintenance ----- \$52,568 13

C-1. Food supplies	\$300 04	E-9. General plant equipment.....	\$733 38
C-2. Forage and veterinary supplies	124 74	F-1. General repairs	2,349 91
C-3. Fuel	23,044 64	F-3. Water.....	2,141 22
C-4. Office supplies	1,145 73	F-4. Light, heat and power	1,100 00
C-6. Laundry, cleaning and disfg. supplies	233 10	F-5. Freight, express and drayage.....	99 77
C-8. Education and recreation supplies.....	973 56	F-6. Traveling expense.....	3,010 06
C-9. Botanical and agricultural supplies	150 00	F-7. Communication	491 26
C-11. General plant supplies	1,026 02	F-9. General plant service.....	3,725 59
D-3. General plant materials.....	3,164 60	H-7. Insurance	900 00
E-1. Office equipment	194 75		
E-8. Educational and recreational equip- ment	7,659 76		

Additions and Betterments ----- \$19,289 59

G-32. Other capital outlay.....	\$7,789 59	Interest on endowment	\$4,459 92
G-32. Tunnel	11,500 00	Rents and taxes	4,896 83

Grand Total Disbursements----- \$348,709 68

STATEMENT No. 4—Continued.

OHIO STATE UNIVERSITY

This university, which was originally named the Ohio Agricultural and Mechanical College, was opened in the fall of 1873. Under the Morrill act of 1862, the national government gave Ohio 630,000 acres of the public domain for the establishment of an agricultural school. This land script was sold for \$340,906.80, and the proceeds turned into the state treasury, and is a part of the irreducible state debt, and serves as an endowment fund for the university. This fund, with additions from other sources, now amounts to \$1,048,887.40 on which over \$62,000.00 interest will be paid the Ohio State University in 1922. In 1878, the Legislature changed the name to The Ohio State University, and gave it an appropriation, which was the first for higher education in the history of the state. The total income of the university the past year was \$3,213,465.50. The total disbursements were \$3,287,178.16. The General Assembly in 1920 abolished the annual levy of 925 ten thousands of a mill for university purposes. Originally this was intended to be appropriated to the four state-supported universities and the four state normal schools in proportion to the tax rate levied for each. In recent years in appropriating to each, no attention was paid by the General Assembly to the respective levies for each. All receipts from the university levy were transferred to the general revenue fund after collection, for the reason that the appropriations to the four universities and four normal schools far exceed the total receipts from the university levy. Under the new law all appropriations to these eight educational institutions must be paid from the state general revenue fund.

The number of students attending The Ohio State University the past year was 9,262.

The university owns 800 acres of land that cost \$500,563.62, and is today worth \$1,883,309.51. The 52 buildings, of which 39 are for educational purposes, are worth \$3,217,134.84. The grand total of lands, buildings and equipment is rated at \$7,333,168.58. There are 570 members of the faculty. Their total salaries the past year were \$1,247,256.25. There were 1,070 graduates this year, and the total number of graduates since the opening of the university is 11,176.

W. O. Thompson, the president of the university, receives an annual salary of \$10,000.00.

For convenience of administration, the departments of the university are grouped into organizations called colleges. The Ohio State University comprises eleven colleges and a graduate school, each under the administration of a dean and college faculty, as follows: Graduate School, College of Agriculture, College of Arts, Philosophy and Science, College of Commerce and Journalism, College of Dentistry, College of Education, College of Engineering, College of Homeopathic Medicine, College of Law, College of Medicine, College of Pharmacy and College of Veterinary Medicine. The library comprises a total of 215,000 volumes.

CREDITS.

Balance July 1, 1920-----	\$765,503 22
Appropriations of General Assembly-----	1,684,730 00

STATEMENT No. 4—Continued.

OHIO STATE UNIVERSITY—Continued.

Emergency Board.....	58,573	33
Appropriated Receipts.....	728,417	78
Refunds and Reimbursements.....	173	26
Transfers from Sinking Fund.....	62,382	18
Total available.....	\$3,299,779	77

DEBITS.

Personal service	\$1,647,217	46
Maintenance	470,821	47
Additions and Betterments.....	56,449	03
Interest on Endowment	75,127	42
Smith-Lever	145,792	42
Morrill Fund.....	7,179	90
Farmers' Institute Funds.....	16,379	97
County Agents' Fund.....	127,384	77
Federal Extension Funds	69,802	53
Farm Bureau Funds.....	3,839	15
Boys' and Girls' Club Work.....	6,941	32
Total disbursements	\$2,626,935	44
		\$672,844 33
Less amount of July 1, 1920, balance lapsed.....		3,983 57
Balance subject to draft June 30, 1921.....		\$668,860 76
Expenses of current year paid after June 30, 1921.....	\$43,007	45
Reappropriations	383,027	92
Open contract accounts.....	242,393	19
Balance of June 30, 1921, lapsed December 31, 1921.....		432 20
Total		\$668,860 76

Agricultural Extension.

CREDITS.

Balance July 1, 1920.....	\$7,266	38
Appropriations of General Assembly.....	170,001	33
Total available.....	\$177,267	71

STATEMENT No. 4—Continued.

OHIO STATE UNIVERSITY—Continued.

DEBITS.

Personal service	\$135,235 62
Maintenance	32,646 80
Total disbursements	\$167,882 42
Balance subject to draft June 30, 1921.....	\$9,385 29
Expenses of current year paid after June 30, 1921.....	\$3,491 02
Balance of June 30, 1921, lapsed December 31, 1921.....	5,894 27
Total	\$9,385 29

ROTARY FUND.

CREDITS.

Balance July 1, 1920.....	\$17,510 52
Appropriated Receipts.....	364,659 52
Total available.....	\$382,170 04

DEBITS.

Total disbursements.....	354,802 03
Balance subject to draft June 30, 1921.....	\$27,368 01

Personal Service

\$1,647,217 46

A-1. Salaries	\$1,550,504 75	A-3. Unclassified	\$14,799 89
A-2. Wages	81,912 82		

Maintenance

\$470,821 47

C-1. Food supplies	\$2,212 01	E-8. Law Library books	\$2,623 82
C-2. Forage and veterinary supplies	14,224 09	E-8. Other books	40,881 60
C-3. Fuel	134,878 75	E-8. Medical Library books	2,708 65
C-4. Office supplies	13,295 56	E-9. General plant equipment	5,550 25
C-5. Medical and surgical supplies	2,332 47	E-1. General repairs	21,222 58
C-6. Laundry, cleaning and disfg. supplies	3,522 72	E-1. 150 h. p. boiler repairs	5,935 02
C-8. Educational and recreational supplies	53,827 82	E-3. Water	14,494 77
C-9. Botanical and agricultural supplies	2,995 89	E-4. Light, heat and power	2,016 07
C-11. General plant supplies	6,549 24	E-5. Freight, express and dravage	3,115 66
D-2. Building material	3,622 16	E-6. Traveling expens.	3,158 75
D-3. General plant materials	20,472 72	E-7. Communications	5,697 14
E-1. Office equipment	4,414 88	E-9. 50th anniversary celebration	10,000 00
E-3. Medical and surgical equipment	832 43	E-9. General plant service	54,912 67
E-4. Live stock	5,028 64	E-9. Engineering experiment station	15,673 39
E-5. Motorless vehicles and equipment	250 00	H-6. Rent	2,330 00
E-8. Library books	13,696 72	H-7. Insurance	145 00

STATEMENT No. 4—Continued.

OHIO STATE UNIVERSITY—Concluded.

Additions and Betterments-----\$56,449 03

G-31. Tiling and drainage.....	\$1,395 51	G-31. 600 h. p. boiler and stoker.....	\$34,863 43
G-31. Capital equipment.....	1,180 76	Interest on endowment.....	75,127 42
G-2. Hog building.....	117 14	Smith-Lever.....	145,792 42
G-2. Addition to chemistry building.....	710 60	Morrill fund.....	7,179 90
G-32. Levee and bridge.....	3,034 18	Farmers Institute Funds.....	16,379 97
G-2. Sheep building.....	234 28	County agents' funds.....	127,384 77
G-2. Artillery horse stable.....	5 30	Federal extension funds.....	69,802 53
G-2. Woman's Building.....	5,874 56	Farm bureau funds.....	3,839 15
G-3. Chemistry building.....	9,033 27	Boys' and girls' club work.....	6,911 32

Grand Total Disbursements-----\$2,626,935 44*Agricultural Extension***Personal Service-----\$135,235 62**

A-1. Salaries.....	\$126,450 49	A-3. Unclassified.....	\$820 00
A-2. Wages.....	7,965 13		

Maintenance-----\$32,646 80

C-4. Office supplies.....	\$1,915 93	F-1. General repairs.....	\$25 59
C-8. Education and Recreation supplies..	251 09	F-6. Traveling expense.....	24,076 72
D-3. General plant materials.....	100 00	F-7. Communication.....	500 07
E-1. Office equipment.....	287 67	F-9. General plant service..	2,650 20
E-8. Education and recreational supplies..	2,839 53		

Grand Total Disbursements-----\$167,882 42

STATEMENT No. 4—Continued.

WILBERFORCE

Combined Normal and Industrial.

The combined normal and industrial department of Wilberforce, established in 1857, is maintained by the state. For convenience of administration this department is grouped into the following organizations:

1. Normal.
2. Industrial or Vocational.
3. Commercial.

The normal department covers the training of teachers for elementary schools. This course embraces two years' preparation, offering work of college grade to graduates of approved high schools. Reports from the fields to which the graduates of this department have gone, bear witness to the need that is now being filled.

The vocational division is well equipped to function as a real trade center for its students. The shops allow for the acquisition of the principles of trade technique. The community and campus necessities for construction and repair provide the necessary laboratory in which to apply this theoretical knowledge.

Varied courses in vocational work, such as agriculture, blacksmithing and forging, carpentry, machine work, plumbing and steam fitting, printing, shoemaking, stationary engineering and auto mechanics, are offered for men while a full course in home economics is provided for the young women.

The commercial department was established in 1893 for the training of men and women along business lines. At the beginning the enrollment in this department was ten. From this small beginning, the enrollment has grown to one hundred and twenty-five. The main work of this department is that of training energetic clerical workers.

The number of students enrolled for the present year is 542, faculty 36. Number of graduates last year 81; vocational certificates 52; total number of graduates since 1915, 383; total number of vocational certificates since 1915, 211. The department covers 131 acres of land owned by the state. There are ten major and sixteen minor buildings, constituting an aggregate value of land, equipment, buildings, etc., at \$900,000.00.

Tuition is free to Ohio students, and students from other states are accepted on payment of a small tuition equal to the cost of instruction. The schooling here is very low, \$150.00 or \$200.00 being sufficient to cover a year's expense. The department works in conjunction with Wilberforce University, thus offering a wide range of literary subjects and affording an opportunity for a well rounded education.

CREDITS.

Balance July 1, 1920-----	\$1,695 29
Appropriations of General Assembly-----	90,543 00
Emergency Board-----	4,400 00
Appropriated Receipts-----	6,763 56
Total available-----	\$103,401 85

STATEMENT No. 4—Concluded.

WILBERFORCE—Continued.

DEBITS.

Personal service	\$63,524 47	
Maintenance	38,416 59	
Additions and Betterments.....	1,318 60	
Total disbursements		\$103,259 66
Balance subject to draft June 30, 1921.....		\$142 19
Expenses of current year paid after June 30, 1921.....		\$13 22
Balance of June 30, 1921, lapsed December 31, 1921.....		128 97
Total		\$142 19

Rotary Fund.

CREDITS.

Balance July 1, 1920.....	\$3,833 92	
Appropriated Receipts.....	8,540 20	
Total available.....		\$12,374 12

DEBITS.

Rotary	\$10,466 71	
Total disbursements		\$10,466 71
Balance subject to draft June 30, 1921.....		\$1,907 41

Personal Service.....\$63,524 47

A-1. Salaries	\$57,103 56	A-3. Unclassified	\$2,219 65
A-2. Wages	4,201 26		

Maintenance\$38,416 59

C-1. Food supplies	\$125 42	F-2. Household equipment	\$807 80
C-2. Forage and veterinary supplies	490 00	F-5. Motorless vehicles and equipment	150 00
C-3. Fuel supplies	17,010 63	F-8. Educational and recreational equip- ment	2,002 98
C-4. Office supplies	401 00	F-9. General plant equipment.....	350 00
C-5. Medical and surgical supplies	93 90	F-1. General repairs	2,015 06
C-6. Laundry, cleaning and disinfecting supplies	248 71	F-5. Freight, express and drayage	554 09
C-8. Educational and recreational supplies	1,803 59	F-6. Traveling expense.....	880 31
C-9. Botanical and agricultural supplies	482 18	F-7. Communication	417 90
C-11. General plant supplies	1,009 14	F-9. Teaching service	5,000 00
D-2. Building materials	2,092 76	F-9. General plant service	1,054 48
D-3. General plant materials	1,504 84	F-9. General plant service	1,054 48
E-1. Office equipment	91 80	II-6. Rent	8 00

STATEMENT No. 4—Continued.

WILBERFORCE—Concluded.

Additions and Betterments-----				\$1,318 60
G-32. Soft water line.....	\$195 00	G-32. Sewer line.....		\$177 60
G-32. Roads.....	300 00	G-32. Walks.....		400 00
G-32. Fencing.....	246 00			
Grand Total Disbursements-----				\$103,259 66

STATEMENT No. 4—Continued.

PUBLIC UTILITIES COMMISSION

This department originated in 1867 when the office of Commissioner of Railroads and Telegraphs was established. In 1906, a board of three members known as the Railroad Commission of Ohio was substituted for a single commissioner. Previously the authority of this department was confined to steam railroads, express companies and telegraph lines, but the law of 1906 included also electric interurban railroads. With jurisdiction extended in 1911 to include regulation of public service corporations, the name of the department was changed to the Public Service Commission, which in 1913 was changed to the Public Utilities Commission, the present title.

The Commission has extensive police regulations to secure the safety and security of the public, can prevent the improper issue of securities by railroads and public utilities, and is authorized to decide disputes as to rates established by same and service rendered.

The Commission is composed of Geo. T. Poor, of Cincinnati; Elisha A. Tinker, of Chillicothe, and Charles C. Marshall, of Sidney. Their terms, six years, expire at intervals of two years, and each receives a salary of \$6,000.00. A special assessment of \$200,000 is levied annually against the railroads and utilities for the maintenance of the Commission.

The Public Utilities Commission of Ohio, under the reorganization, is in the Department of Commerce, of which W. H. Phipps, of Paulding, is director.

CREDITS.

Balance July 1, 1920.....	\$25,402 50
Appropriations of General Assembly.....	160,415 00
Controlling Board.....	16,380 00
Total available.....	\$202,197 50

DEBITS.

Personal service	\$84,536 18
Maintenance	13,733 68
Additions and Betterments.....	179 00

Physical Valuation.

Personal service	46,328 90
Maintenance	16,190 68
Additions and Betterments.....	151 12
Total disbursements	\$161,119 56
Balance subject to draft June 30, 1921.....	\$41,077 94

STATEMENT No. 4—Continued.

PUBLIC UTILITIES COMMISSION—Concluded.

Expenses of current year paid after June 30, 1921-----	\$2,844 01
Balance of June 30, 1921, lapsed December 31, 1921-----	38,233 93
Total -----	\$41,077 94

Personal Service-----\$84,536 18

A-1. Salaries-----	\$78,914 78	A-3. Unclassified-----	\$5,621 40
--------------------	-------------	------------------------	------------

Maintenance ----- \$13,733 68

C-4. Office supplies-----	\$1,453 12	F-6. Traveling expense-----	10,088 73
E-1. Office equipment-----	871 51	F-7. Communication-----	1,144 07
F-1. General repairs-----	59 45	F-9. General plant service-----	64 96
F-5. Freight, express and drayage-----	26 84	H-7. Insurance-----	25 00

Additions and Betterments----- \$179 00

G-31. -----	\$179 00
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*Physical Valuation Division***Personal Service----- \$46,328 90**

A-1. Salaries-----	\$46,328 90
--------------------	-------------

Maintenance ----- \$16,190 68

C-4. Office supplies-----	\$221 12	F-6. Traveling expense-----	\$15,315 65
E-1. Office equipment-----	351 75	F-7. Communication-----	96 00
E-9. General plant equipment-----	103 56	F-9. General plant service-----	18 20
F-1. General repairs-----	25 00	H-6. Rent-----	59 40

Additions and Betterments----- \$151 12

G-31. Capital equipment-----	\$151 12
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Grand Total Disbursements----- \$161,119 56

STATEMENT No. 4—Continued.

OHIO G. A. R. HEADQUARTERS

The state makes appropriations of from \$2,500.00 to \$3,000.00 each year for salaries, rent and maintenance of state headquarters at Columbus of the Grand Army of the Republic, which are located in the Memorial building on East Broad street.

CREDITS.

Balance July 1, 1920.....	\$202 50	
Appropriations of General Assembly.....	2,450 00	
Controlling Board.....	480 00	
Total available.....		\$3,132 50

DEBITS.

Personal service	\$2,430 00	
Maintenance	500 00	
Total disbursements.....		\$2,930 00
Balance subject to draft June 30, 1921.....		\$202 50
Expenses of current year paid after June 30, 1921.....		\$202 50
Total		\$202 50

Personal Service.....	\$2,430 00
A-1. Salaries.....	\$2,430 00
Maintenance	\$500 00
F-9. General plant service	\$500 00
Grand Total Disbursements.....	\$2,930 00

STATEMENT No. 4—Continued.

OHIO SPECIAL COMMISSIONS

BOARD OF UNIFORM STATE LAWS.

CREDITS.

Balance July 1, 1920-----	\$850 00	
Total available-----		\$850 00

DEBITS.

Maintenance -----	\$248 47	
Total disbursements -----		\$248 47
Balance subject to draft June 30, 1921-----		\$601 53
Balance of June 30, 1921, lapsed December 31, 1921-----		\$601 53
Total -----		\$601 53

OHIO INSTITUTION FOR TREATMENT AND EDUCATION OF
CRIPPLED AND DEFORMED CHILDREN.

CREDITS.

Balance July 1, 1920-----	\$89,985 10	
Total available-----		\$89,985 10
Balance subject to draft June 30, 1921-----		\$89,985 10
Balance of June 30, 1921, lapsed December 31, 1921-----		\$89,985 10
Total -----		\$89,985 10

STATEMENT No. 4—Continued.

OHIO SPECIAL COMMISSIONS—Continued.

OHIO PENITENTIARY COMMISSION.

CREDITS.

Balance July 1, 1920.....	\$161,124 75
Appropriations of General Assembly.....	750 00
Total available.....	\$161,874 75

DEBITS.

Maintenance	\$154,302 55
Total disbursements	\$154,302 55
Balance subject to draft June 30, 1921.....	\$7,572 20
Balance of June 30, 1921, lapsed December 31, 1921.....	\$1,280 36
Open contract accounts.....	5,093 05
Reappropriations	1,198 79
Total	\$7,572 20

EXECUTIVE MANSION BOARD.

CREDITS.

Balance July 1, 1920.....	\$3,798 97
Appropriated Receipts.....	440 17
Total available.....	\$4,239 14

DEBITS.

Maintenance	\$3,457 65
Total disbursements	\$3,457 65
Balance subject to draft June 30, 1921.....	\$781 49
Balance of June 30, 1921, lapsed December 31, 1921.....	\$781 49
Total	\$781 49

STATEMENT No. 4—Continued.

OHIO SPECIAL COMMISSIONS—Continued.

FORT MEIGS MEMORIAL COMMISSION.

CREDITS.

Balance July 1, 1920.....	\$9,852 34	
Total available.....		\$9,852 34

DEBITS.

Maintenance	\$5,385 91	
Total disbursements		\$5,385 91
Balance subject to draft June 30, 1921.....		\$4,466 43
Expenses of current year paid after June 30, 1921.....	\$4,465 30	
Balance of June 30, 1921, lapsed December 31, 1921.....	1 13	
Total		\$4,466 43

STATE TEACHERS' RETIREMENT BOARD.

CREDITS.

Balance July 1, 1920.....	\$5,190 30	
Total available		\$5,190 30

DEBITS.

Maintenance	\$5,190 30	
Total disbursements		\$5,190 30

AMERICANIZATION COMMITTEE.

CREDITS.

Balance July 1, 1920.....	\$19,822 50	
Appropriations of General Assembly.....	5,000 00	
Total available.....		\$24,822 50

STATEMENT No. 4—Continued.

OHIO SPECIAL COMMISSIONS—Concluded.

DEBITS.

Maintenance	\$18,200 50
Total disbursements	<u>\$18,200 50</u>
Balance subject to draft June 30, 1921.....	\$6,622 00
Expenses of current year paid after June 30, 1921.....	\$384 38
Balance of June 30, 1921, lapsed December 31, 1921.....	6,237 62
Total	<u>\$6,622 00</u>

STATEMENT No. 4—Continued.

MISCELLANEOUS**CREDITS.**

City of Columbus, paving—Balance July 1, 1920	\$21,500 00
Badges of Honor for Ohio Soldiers in World War—Balance July 1, 1920.....	75,000 00
Headquarters Spanish-American War Veterans—Appropriations of General Assembly	1,500 00
Preparation and publication of roster of Ohio Soldiers of World War—Balance July 1, 1920.....	49,490 00
Headquarters American Legion — Balance July 1, 1920.....	144 33
Sundry claims—Balance July 1, 1920.....	123,977 30
Refunds cancelled warrants.....	121 65
Electoral College appropriations of General Assembly	867 68
Thirty-Seventh Division History appropriations of General Assembly.....	3,500 00
Total available.....	\$276,100 96

DEBITS.

Headquarters Spanish-American War Veterans—Maintenance	\$1,500 00
Preparation and publication of Roster of Ohio Soldiers of World War—Maintenance	6,703 65
Headquarters American Legion—Maintenance	144 33
Sundry claims—Maintenance.....	41 95
Badges of Honor for Ohio Soldiers in the World War—Maintenance.....	2,743 39
Electoral College—Maintenance.....	867 68
Thirty-Seventh History—Maintenance.....	1,790 65
Total disbursements.....	13,791 65
Balance subject to draft June 30, 1921.....	\$262,309 31

STATEMENT No. 4—Continued.

MISCELLANEOUS—Concluded.

<i>Balance Subject to Draft as shown above—</i>	
Preparation and publication of Roster of Ohio Soldiers in World War-----	\$42,786 35
Badges of Honor for Ohio Soldiers in World War -----	72,256 61
City of Columbus—Paving-----	21,500 00
Sundry claims-----	124,057 00
Thirty-Seventh Division History-----	1,709 35
	\$262,309 31
<i>Expenses of Current Year paid after June 30, 1921—</i>	
Badges of Honor for Ohio Soldiers in World War -----	\$144 17
Sundry claims -----	7,570 40
Thirty-Seventh Division History-----	235 62
<i>Balance of June 30, 1921, lapsed December 31, 1921—</i>	
Badges of Honor for Ohio Soldiers in the World War-----	72,112 44
City of Columbus—Paving-----	21,500 00
Sundry claims-----	116,486 60
Thirty-Seventh Division History-----	1,473 73
<i>Reappropriations—</i>	
Preparation and publication of Roster of Ohio Soldiers in World War-----	42,786 35
	\$262,309 31

STATEMENT No. 4—Continued.

OHIO MEMORIALS

CREDITS.

Colonel Jennings Memorial Commission—		
Balance July 1, 1920-----	\$600 00	
William Henry Harrison Memorial Com-		
mission—Appropriations by General		
Assembly -----	10,000 00	
		\$10,600 00

DEBITS.

Colonel Jennings Memorial Commission—		
Maintenance -----	\$203 32	
William Henry Harrison Memorial—Main-		
tenance -----	983 39	
		1,186 71

Balance subject to draft June 30, 1921-----	\$9,413 29
---	------------

<i>Balance Subject to Draft as above—</i>		
Colonel Jennings Memorial Commission---	\$396 68	
William Henry Harrison Memorial Commis-		
sion -----	9,016 61	
		\$9,413 29

<i>Expenses of Current Year paid after June</i>		
<i>30, 1921—</i>		
Colonel Jennings Memorial Commission---	\$396 68	
<i>Reappropriations—</i>		
Wm. Henry Harrison Memorial Commission	9,016 61	
		\$9,413 29

STATEMENT No. 5.

Showing the total irreducible state debt on July 1, 1921, with amount in each fund, and the interest disbursed by the state during the fiscal year ending June 30, 1921.

Funds.	Amount of principal on July 1, 1921.	Interest disbursed by state during fiscal year ending June 30, 1921.
Section 16.....	\$3,535,284 53	\$212,117 04
Virginia Military.....	197,144 07	11,992 13
United States Military.....	120,272 12	7,216 33
Western Reserve.....	257,499 21	15,449 95
Section 29.....	150,275 97	9,016 55
Ohio State University.....	1,049,390 04	62,382 18
Ohio University.....	54,916 20	3,200 90
Miami University.....	7,500 00	450 00
Special School.....	7,834 59	470 08
Total.....	\$5,380,116 73	\$322,295 16

NOTE:—The funds shown in the foregoing are what are known as the irreducible debt of Ohio, on which the state pays annually 6 per cent. The U. S. government reserved in that part of the Northwest Territory now comprised within the limits of Ohio 704,488 acres of the public domain for the support of common schools. Most of this land has been sold and the proceeds turned into the state treasury. In the Ohio Company's and Symmes' purchases and in all congress lands section 16 was set apart in each township. In the Western Reserve and U. S. military district the school allotments were two and one-half miles square, and in the Virginia military district three miles square. For this reason the receipts from the sales of school lands are carried in four separate funds. In the Ohio Company's and Symmes' purchases section 29 was set apart for the support of the ministry. The \$9,016.55 disbursed during the past fiscal year went to the support of all the churches in certain townships in the eleven counties within or partly within the two designated purchases. Of the over one million dollars held in trust for the benefit of the Ohio State University, \$340,906.80 was derived from the sale of 630,000 acres of the public domain given by the national government for the establishment of this institution of learning. The remainder is largely endowments and donations by private individuals for the benefit of the university. The small credit to Miami is all from private donations to the college. No part of the proceeds of the sales of the township given by the U. S. government to assist in the establishment of Miami University is held by the state. Practically all of the Ohio University fund came from the sale of the two townships donated by the U. S. government for the purpose of establishing the university.

In addition to the funds shown in the table, the state holds in trust \$25,121.09 known as the Swamp Land fund. This came from the sale of 25,640 acres of swamp land in northwestern Ohio given to the state by the national government. The state also holds in trust \$11,024.05 received from the sale of salt lands in Jackson, Muskingum and Delaware counties. The Salt Land Fund was carried in the Auditor of State's report from 1849, when the last payment was received by the state, until 1870, when it disappeared from the records. The schools of Ohio have never received any interest on these two funds.

COMPARATIVE TABLE OF RECEIPTS AND DISBURSEMENTS.

Covering the period from 1884 to 1921, inclusive, and showing total collections each year of state direct and indirect taxes, total annual disbursements and cash balances in the treasury.

Fiscal year.	Governor.	State tax rate mills.	Tax collected direct from the people by State levy.	Revenues collected indirectly by the State from all other sources.	Total amount disbursed each year for all purposes.	Cash balance in treasury at close of fiscal year.	Interest collected on State funds each year.
1884	Hoadley.....	2 90	\$1,670,612 03	\$621,280 83	\$3,450,649 88	\$716,717 75	
1885	Hoadley.....	2 80	4,595,119 31	472,411 16	5,530,209 43	254,038 79	
1886	Foraker.....	2 90	4,811,307 55	964,596 19	5,573,721 29	456,221 24	
1887	Foraker.....	2 90	4,847,001 14	1,209,025 40	6,280,969 05	222,278 73	
1888	Foraker.....	2 90	5,120,267 23	778,964 19	6,001,784 55	119,725 50	
1889	Foraker.....	2 90	4,987,725 66	960,179 44	5,685,970 73	381,659 87	
1890	Campbell.....	2 70	4,731,294 75	1,122,383 07	5,832,751 25	402,586 44	
1891	Campbell.....	2 70	4,796,272 17	2,273,022 59	6,101,289 50	1,370,591 80	
1892	McKinley.....	2 45	4,216,166 07	1,328,325 09	6,158,671 24	756,411 63	
1893	McKinley.....	2 75	4,720,348 08	1,331,808 46	6,190,229 40	618,338 77	
1894	McKinley.....	2 75	4,796,137 47	1,763,417 31	6,375,628 64	802,264 91	
1895	McKinley.....	2 75	4,782,343 96	1,252,812 08	6,203,571 87	633,849 08	
1896	Bushnell.....	2 75	4,735,873 74	1,756,662 63	6,501,260 36	525,125 09	
1897	Bushnell.....	2 84	4,955,653 20	2,250,498 37	6,958,777 70	764,496 96	
1898	Bushnell.....	2 84	5,001,944 19	2,721,383 78	7,668,852 98	828,973 95	
1899	Bushnell.....	2 84	5,029,548 04	2,628,547 56	7,290,092 47	1,196,977 08	
1900	Nash.....	2 84	5,118,863 11	2,912,954 61	7,707,884 07	1,520,910 73	
1901	Nash.....	2 90	5,316,944 86	2,719,483 73	7,873,615 78	1,683,723 80	
1902	Nash.....	2 89	5,698,020 93	4,157,503 72	7,997,003 37	3,372,244 82	
1903	Nash.....	1 35	2,803,202 26	4,912,377 04	8,323,267 15	2,964,556 97	
1904	Herrick.....	1 35	2,833,311 05	5,594,567 09	8,836,236 67	2,556,198 45	
1905	Herrick.....	1 35	2,883,697 94	6,411,578 72	8,866,497 55	2,987,877 56	\$32,669 34
1906	Pattison-Harris.....	1 35	2,669,583 44	7,116,962 88	9,338,390 84	3,745,033 04	53,568 17
1907	Harris.....	1 345	3,098,032 55	7,883,347 05	9,555,621 69	5,081,850 95	112,407 95
1908	Harris.....	1 345	3,031,241 32	8,575,651 58	11,515,588 88	5,203,131 97	137,476 88
1909	Harmon.....	1 345	3,201,949 37	8,080,863 42	12,315,067 76	4,470,880 00	157,315 65
1910	Harmon.....	1 345	3,171,536 37	8,395,586 40	12,074,835 44	3,663,167 33	178,871 30
1911	Harmon.....	1 345	3,223,591 18	9,713,401 83	12,932,343 97	3,768,116 37	159,777 38
1912	Harmon.....	.451	2,758,520 02	11,278,382 17	13,122,180 63	4,682,887 93	199,443 95
1913	Cox.....	.451	2,878,366 46	12,709,105 14	14,697,184 67	5,561,124 86	211,227 17
1914	Cox.....	.961	6,272,192 42	14,272,346 73	17,912,183 69	8,166,480 32	450,971 05
1915	Willis.....	.45	1,689,858 75	9,851,730 44	12,042,391 54	7,665,767 97	273,547 56
1916	Willis.....	.45	3,238,691 28	15,937,409 16	19,736,257 02	7,105,631 39	157,097 63
1917	Cox.....	.45	3,351,075 52	17,559,904 21	21,263,030 88	6,791,829 33	562,078 39
1918	Cox.....	.45	3,633,079 13	20,964,394 21	22,827,295 61	7,787,736 19	710,081 91
1919	Cox.....	.45	3,898,665 23	21,578,017 00	25,934,104 33	7,375,372 44	1,071,462 43
1920	Cox.....	.65	5,170,432 96	26,421,625 31	29,479,260 84	11,703,557 12	1,199,044 99
1921	Cox-Davis.....	2 30	23,476,037 47	50,394,364 91	47,808,236 16	14,326,673 95	2,141,827 23

NOTE.—The column of indirect revenues (column 5) includes all state receipts except the direct taxes as shown in the preceding column. The cash balance in the treasury is the actual cash on hand without deducting outstanding warrants. The column of interest includes all interest received by the state from county treasuries, interest on all state deposits, interest on workmen's compensation insurance funds.

*In 1915 the fiscal year was changed to end June 30th instead of November 15th. The figures for 1915 cover seven and one-half months from November 15, 1914, to June 30, 1915. The fiscal years preceding 1915 ended November 15. The fiscal years subsequent to 1915 ended June 30th.

†The state levy of .65 mills for 1920 was distributed as follows

Sinking Fund.....	.0925
University.....	.0925
State Common School.....	.0550
State Highway.....	.00

.65

The state levy for 1921 was distributed as follows: Highway, five tenths of a mill, and state common school fund one and eight-tenths mills, total two and four-tenths mills.

This new levy produced \$23,476,037.47, of which \$7,127,374.43 went to the highway. Of the 1.8 mill's levy amounting to \$18,348,663.00, \$500,000.00 was used to aid weak school districts and the remainder thereof amounting to \$17,848,663.00 was distributed to the various counties in proportion to the enumeration of school youth. Included in this \$23,476,037.47 is the sum of \$6,374.10 which was distributed to the university fund and the state sinking fund on account of delinquent taxes.

This levy was certified by the auditor of state May 20, 1920, and was authorized by the legislature of 1920.

GRAND DUPLICATE OF OHIO—1826 TO 1920.

Years.	Value of Realty.	Value of Personalty.	Total Value of Taxable Property.	State Tax.	Total Tax.
1826....	\$15,946,840	\$11,035,820	\$57,982,640	\$105,816	\$392,783
1827....	47,206,386	12,375,336	69,591,722	188,830	472,094
1828....	50,116,513	12,168,841	62,285,054	187,906	498,481
1829....	49,511,733	16,788,170	66,299,903	174,412	441,191
1830....	50,086,250	14,589,335	64,675,578	232,472	598,595
1831....	50,627,110	15,793,666	66,420,776	240,991	615,651
1832....	55,013,412	19,229,620	74,243,032	264,954	685,909
1833....	57,280,851	19,738,675	78,019,526	247,079	730,010
1834....	57,399,577	23,500,073	81,100,660	172,434	703,104
1835....	75,760,797	21,188,048	96,949,205	147,854	805,050
1836....	72,223,906	27,029,444	99,253,356	211,932	1,007,216
1837....	75,782,176	25,890,566	101,672,742	337,264	1,205,362
1838....	80,923,608	26,553,182	107,476,790	434,061	1,505,210
1839....	83,080,406	28,143,791	111,224,197	553,475	1,770,161
1840....	85,287,291	27,038,895	112,326,156	564,435	1,755,539
1841....	100,851,837	27,501,820	128,353,657	642,153	1,890,405
1842....	104,322,013	28,021,822	132,343,835	660,759	2,026,857
1843....	105,496,382	28,167,312	133,663,794	934,899	2,361,842
1844....	107,142,152	29,000,514	136,141,666	948,996	2,340,663
1845....	108,185,744	35,974,725	164,160,469	1,006,001	2,409,171
1846....	109,940,636	40,352,496	159,293,132	1,214,897	2,589,073
1847....	306,798,730	83,964,430	410,763,100	1,331,398	2,847,673
1848....	330,995,273	90,072,818	421,057,991	1,265,769	3,241,955
1849....	335,839,311	95,000,074	430,839,385	1,296,547	3,631,878
1850....	341,389,838	98,487,502	439,876,340	1,413,830	4,227,708
1851....	346,341,233	115,807,387	462,148,620	1,687,392	4,957,013
1852....	354,937,147	152,644,763	508,851,911	1,776,537	5,674,335
1853....	363,490,901	229,905,947	593,396,848	3,026,234	8,823,805
1854....	569,868,410	297,061,572	866,929,982	3,027,601	9,092,239
1855....	577,858,538	283,018,815	860,877,354	2,754,807	8,954,512
1856....	580,634,487	240,026,550	820,661,037	2,626,132	8,009,514
1857....	585,620,682	263,793,897	849,414,579	2,609,395	8,673,298
1858....	590,285,947	240,514,084	840,800,031	2,978,122	9,756,650
1859....	584,114,004	251,795,937	845,909,051	2,997,918	10,083,608
1860....	639,894,311	248,408,290	888,302,601	3,503,713	10,817,676
1861....	631,883,552	248,966,532	892,850,084	4,056,379	11,656,814
1862....	645,670,080	243,615,312	889,285,292	4,129,473	10,135,284
1863....	649,500,022	286,871,222	936,271,244	4,722,608	11,759,574
1864....	655,498,100	351,198,016	1,006,696,160	5,329,963	16,595,639
1865....	660,557,979	409,047,876	1,069,505,855	5,663,367	20,870,828
1866....	663,647,512	446,561,379	1,106,208,921	3,867,167	18,868,437
1867....	673,993,757	464,762,022	1,138,754,779	3,981,099	20,253,615
1868....	683,452,487	460,008,899	1,143,461,386	3,997,472	20,489,148
1869....	697,018,203	459,762,252	1,157,180,455	4,045,476	22,232,877
1870....	807,816,636	459,684,861	1,167,731,697	4,666,242	23,463,631
1871....	1,025,619,034	476,510,937	1,502,129,971	4,350,728	22,955,388
1872....	1,030,163,528	494,159,590	1,524,323,118	4,414,557	23,248,979
1873....	1,041,763,931	525,510,708	1,567,274,639	5,477,859	26,131,353
1874....	1,052,257,736	528,111,588	1,580,379,324	5,030,367	26,837,196
1875....	1,062,915,044	535,660,818	1,598,575,862	4,948,995	27,952,971

GRAND DUPLICATE OF OHIO—1826 TO 1920—Concluded.

Years.	Value of Realty.	Value of Personalty.	Total Value of Taxable Property.	State Tax.	Total Tax.
1876....	\$1,076,788,367	\$520,681,599	\$1,597,469,966	\$4,626,629	\$28,521,256
1877....	1,084,455,378	490,190,387	1,574,645,765	4,560,379	27,514,650
1878....	1,091,116,952	461,460,552	1,552,577,504	4,496,376	26,324,445
1879....	1,093,768,904	442,979,885	1,536,748,789	4,450,341	25,756,665
1880....	1,002,049,931	456,166,134	1,558,215,965	4,513,240	29,092,048
1881....	1,101,457,383	485,750,196	1,587,207,579	4,598,057	27,606,380
1882....	1,116,684,665	518,229,079	1,634,910,734	4,735,748	30,618,785
1883....	1,131,058,750	542,207,121	1,673,265,871	4,847,639	31,387,041
1884....	1,145,475,210	528,298,871	1,673,774,081	4,681,339	32,087,417
1885....	1,160,165,882	509,913,986	1,670,079,868	4,840,727	33,737,415
1886....	1,173,106,705	515,569,463	1,688,676,168	4,894,593	33,378,558
1887....	1,185,010,625	520,172,094	1,705,182,719	4,942,447	34,565,285
1888....	1,200,064,195	531,994,601	1,732,058,799	5,020,384	35,481,758
1889....	1,216,645,052	540,552,292	1,754,197,344	4,734,010	35,974,234
1890....	1,232,305,312	543,833,165	1,778,138,477	4,798,635	37,636,940
1891....	1,151,038,931	556,164,445	1,707,203,376	4,181,143	35,861,610
1892....	1,167,305,647	568,950,820	1,731,256,467	4,759,127	37,806,987
1893....	1,184,423,675	568,567,255	1,752,990,930	4,818,926	39,966,490
1894....	1,200,364,474	542,297,641	1,742,662,115	4,790,470	40,774,542
1895....	1,214,928,085	527,589,429	1,742,517,514	4,790,054	40,715,350
1896....	1,226,988,666	514,039,771	1,741,028,437	4,942,533	40,638,200
1897....	1,236,911,871	511,096,768	1,748,008,639	4,962,337	40,721,769
1898....	1,244,817,473	515,439,970	1,760,257,443	4,997,107	41,645,204
1899....	1,256,524,809	530,034,260	1,786,559,069	5,071,800	42,936,645
1900....	1,274,203,721	559,849,507	1,834,053,228	5,316,623	45,008,126
1901....	1,377,253,183	591,026,817	1,968,280,000	5,686,248	47,980,500
1902....	1,396,180,471	594,704,917	1,990,885,388	2,687,252	47,658,208
1903....	1,422,939,254	647,289,735	2,070,228,989	2,794,366	51,570,457
1904....	1,451,067,020	662,739,148	2,113,806,168	2,853,252	53,670,052
1905....	1,482,795,705	680,805,888	2,163,601,593	2,920,455	56,317,763
1906....	1,520,998,646	718,788,257	2,239,786,903	3,012,115	50,974,046
1907....	1,558,354,660	749,579,711	2,307,934,371	3,103,785	64,182,241
1908....	1,590,299,746	762,381,078	2,352,680,824	3,163,925	67,708,460
1909....	1,619,462,263	770,516,086	2,389,978,349	3,214,085	71,706,370
1910....	1,656,944,631	827,370,943	2,484,315,574	3,340,945	75,819,794
1911....	4,273,439,712	1,927,863,876	6,201,303,588	2,796,408	72,248,974
1912....	4,335,665,521	2,145,393,637	6,481,059,158	2,922,577	76,974,096
1913....	4,418,953,299	2,300,115,670	6,719,068,969	6,457,025	86,825,695
1914....	4,570,962,546	2,655,314,103	7,226,276,644	7,251,507	91,575,655
1915....	4,725,344,168	2,611,159,387	7,366,503,555	3,313,369	99,819,773
1916....	4,850,122,293	2,847,507,939	7,697,630,232	3,462,320	112,509,015
1917....	5,277,179,601	3,265,554,559	8,542,734,160	3,842,625	125,085,610
1918....	5,424,872,785	3,643,290,255	9,068,163,040	4,023,128	133,019,701
1919....	5,669,064,209	3,933,089,455	9,602,153,664	6,238,640	139,926,361
1920....	6,297,008,757	4,330,222,885	10,627,231,642	24,537,468	219,682,254

COMPARATIVE TAX TABLE.

Total tax duplicate and total direct taxes collected in each county in 1900, 1910, 1915, 1920 and 1921.

Counties.	Total duplicate subject to taxation in 1900.	Total duplicate subject to taxation in 1910.	Total duplicate subject to taxation in 1915.	Total duplicate subject to taxation in 1920.	Total duplicate subject to taxation in 1921.
Adams.....	\$4,743,475	\$5,267,577	\$13,566,900	\$17,143,620	\$17,483,320
Allen.....	20,522,017	28,114,961	93,428,350	109,638,880	114,492,910
Ashland.....	11,681,900	13,588,630	43,316,810	52,730,890	55,711,700
Ashtabula.....	18,377,570	27,112,250	87,414,780	112,563,290	123,317,190
Athens.....	8,257,830	10,949,055	28,326,225	44,048,860	45,536,645
Auglaize.....	10,762,356	13,626,747	46,551,960	53,291,690	55,152,180
Belmont.....	21,429,139	30,229,630	82,623,880	102,900,540	105,176,990
Brown.....	8,030,972	9,383,956	21,417,072	23,950,920	23,990,535
Butler.....	30,525,656	38,224,466	118,797,820	143,479,880	152,126,320
Carroll.....	8,035,940	8,667,400	18,005,085	22,876,050	23,701,550
Champaign.....	16,974,401	19,031,374	46,461,940	52,227,330	54,634,270
Clark.....	30,957,941	38,107,350	99,039,660	124,757,730	151,066,820
Clermont.....	10,454,880	11,491,610	26,241,500	28,486,000	29,120,970
Cinton.....	12,477,501	14,137,565	35,879,530	41,379,900	43,384,670
Columbiana.....	23,761,210	32,820,370	95,531,970	105,041,770	109,510,200
Coshocton.....	11,697,300	14,858,790	37,098,700	42,399,040	44,406,650
Crawford.....	17,286,380	21,632,910	58,164,970	67,621,360	77,478,900
Cuyahoga.....	167,144,415	298,635,455	1,375,006,405	1,743,068,085	2,218,020,410
Darke.....	21,202,250	29,427,320	72,348,130	83,063,590	86,203,220
Defiance.....	7,735,565	10,099,022	39,031,860	45,547,720	46,514,500
Delaware.....	13,683,330	15,744,900	43,845,260	48,269,180	50,345,560
Eric.....	14,920,590	18,095,090	65,646,210	75,733,890	80,163,000
Fairfield.....	16,823,920	21,852,670	63,378,360	73,435,530	76,870,360
Fayette.....	13,199,485	14,173,865	40,275,893	46,386,100	48,531,080
Franklin.....	85,547,330	122,100,250	353,770,220	466,723,730	487,349,660
Fulton.....	7,218,500	10,119,220	39,035,190	45,367,860	46,856,710
Gallia.....	6,522,418	6,537,130	14,847,015	16,906,205	17,494,060
Geauga.....	6,957,061	7,607,127	17,604,830	21,533,325	26,030,225
Greene.....	17,700,863	19,093,483	45,372,193	52,650,710	54,842,710
Guernsey.....	8,897,460	12,271,562	39,419,990	44,366,985	46,274,455
Hamilton.....	239,320,220	268,730,360	707,359,340	859,010,800	885,580,250
Hancock.....	21,353,796	24,653,700	99,208,180	105,850,140	106,516,520
Hardin.....	11,777,000	14,387,260	50,458,620	56,775,960	59,328,030
Harrison.....	11,252,520	13,071,010	29,124,660	34,932,300	36,958,860
Henry.....	6,815,560	10,434,080	39,616,390	43,688,790	45,111,610
Highland.....	11,313,232	12,063,351	32,409,070	37,277,610	38,181,270
Hocking.....	5,250,921	6,610,917	22,734,650	28,400,730	30,781,710
Holmes.....	7,684,284	8,180,059	25,629,880	29,210,890	34,731,250
Huron.....	15,853,825	18,843,500	62,993,315	66,678,120	68,347,475
Jackson.....	6,327,071	7,860,712	17,963,378	20,623,230	20,225,220
Jefferson.....	18,033,880	26,566,670	83,265,600	101,582,350	106,669,800
Knox.....	14,187,718	17,867,510	48,344,030	53,726,160	55,723,040
Lake.....	13,297,480	15,669,420	53,213,330	79,313,010	82,658,180
Lawrence.....	7,494,796	11,016,069	30,455,061	35,953,880	41,982,260
Licking.....	23,136,411	29,807,808	89,517,750	105,463,570	110,936,450

COMPARATIVE TAX TABLE—Continued.

Counties.	Total duplicate subject to taxation in 1900.	Total duplicate subject to taxation in 1910.	Total duplicate subject to taxation in 1915.	Total duplicate subject to taxation in 1920.	Total duplicate subject to taxation in 1921.
Logan.....	\$13,825,590	\$17,017,970	\$44,360,790	\$51,190,820	\$53,503,950
Lorain.....	19,562,359	33,326,964	130,622,372	165,620,305	176,438,905
Lucas.....	59,419,266	92,063,530	289,881,410	495,109,360	525,121,270
Madison.....	13,131,760	15,355,750	43,379,400	48,649,850	50,735,700
Mahoning.....	26,660,530	49,073,140	230,717,850	326,136,270	346,145,270
Marion.....	14,794,385	19,154,940	61,555,590	75,117,180	79,395,750
Medina.....	12,025,448	15,542,961	42,929,850	55,396,980	59,509,980
Meigs.....	6,346,838	7,073,740	18,388,515	20,735,580	27,409,250
Mercer.....	8,924,060	12,125,555	42,795,690	50,768,120	53,055,010
Miami.....	22,268,209	27,753,345	72,686,850	84,127,370	88,528,460
Monroe.....	6,483,629	8,722,675	21,445,755	24,064,855	24,926,400
Montgomery.....	64,763,860	84,834,530	227,388,200	294,314,570	315,911,300
Morgan.....	6,863,188	7,816,115	15,489,547	18,737,150	19,413,565
Morrow.....	9,777,822	11,564,455	26,272,710	29,765,045	30,691,860
Muskingum.....	22,256,009	26,866,273	66,493,680	77,568,340	80,891,460
Noble.....	5,345,491	6,201,586	15,596,510	17,612,080	18,419,660
Ottawa.....	7,361,933	9,716,293	38,506,500	46,014,170	46,456,410
Paulding.....	4,950,183	7,507,516	36,335,840	39,481,670	40,334,460
Perry.....	8,632,300	11,664,123	30,662,296	36,835,704	39,336,407
Pickaway.....	16,193,773	18,832,489	50,062,715	57,861,945	60,149,250
Pike.....	3,706,136	4,837,829	11,801,310	14,568,000	15,108,000
Portage.....	16,711,789	19,339,747	55,535,365	61,362,300	74,078,785
Preble.....	15,414,108	19,164,295	41,354,560	49,663,760	50,909,120
Putnam.....	10,308,641	12,342,660	44,123,855	48,281,620	49,576,935
Richland.....	22,058,888	26,404,380	68,855,620	85,464,730	90,477,330
Ross.....	18,283,117	19,431,580	50,658,360	59,645,035	61,357,050
Sandusky.....	15,122,915	18,972,660	64,413,480	74,113,420	76,423,210
Scioto.....	10,525,169	15,499,710	55,324,310	80,085,370	84,095,950
Seneca.....	20,513,550	23,451,460	72,554,920	81,478,500	83,533,630
Shelby.....	11,690,630	14,198,950	41,667,270	48,145,600	50,601,140
Stark.....	40,737,770	54,599,550	176,924,510	284,568,320	326,192,340
Summit.....	32,960,090	47,508,070	193,025,010	288,820,180	324,522,250
Trumbull.....	19,360,313	26,232,184	97,579,280	170,368,810	216,925,540
Tuscarawas.....	17,935,960	22,484,330	74,542,250	90,188,640	96,048,010
Union.....	10,501,535	12,805,970	37,705,900	42,697,010	44,171,330
Van Wert.....	9,342,320	13,792,550	50,784,340	56,578,970	58,165,260
Vinton.....	3,305,705	4,001,057	9,928,160	12,857,330	13,740,280
Warren.....	15,183,328	16,219,283	35,880,178	42,170,730	42,170,000
Washington.....	14,375,694	20,144,380	45,242,580	56,873,310	59,219,010
Wayne.....	21,029,550	24,852,160	68,875,501	84,877,185	88,894,410
Williams.....	8,937,370	10,740,500	42,151,610	46,391,070	48,240,800
Wood.....	20,861,240	27,314,530	88,323,970	94,916,160	97,620,370
Wyandot.....	11,407,480	14,722,100	40,639,470	46,527,190	48,948,850
Total.....	\$1,786,529,119	\$2,389,978,349	\$7,536,581,981	\$9,602,153,764	\$10,672,279,582

NOTE—All duplicates given above are valuations made the year previous. The 1900 duplicates are valuations made in 1899. The succeeding table gives the total taxes collected on the above duplicates.

COMPARATIVE TAX TABLE—Continued.

Counties.	Total taxes collected 1900.	Total taxes collected 1910.	Total taxes collected 1915.	Total taxes collected 1920.	Total taxes collected 1921.
Adams.....	\$122,530 38	\$168,955 13	\$158,442 93	\$224,448 93	\$287,492 15
Allen.....	481,815 74	808,924 94	967,683 26	1,443,368 29	2,093,316 19
Ashland.....	224,562 99	348,510 07	480,109 24	771,325 30	968,688 80
Ashtabula.....	243,233 53	781,560 33	1,028,371 02	1,721,103 68	2,181,297 36
Athens.....	415,544 26	408,054 88	473,348 98	801,272 20	917,186 32
Auglaize.....	273,279 62	403,801 04	529,849 43	811,677 33	1,084,763 86
Belmont.....	433,246 81	813,706 72	926,768 44	1,500,821 76	1,931,953 48
Brown.....	197,060 57	235,201 99	215,513 28	312,982 76	440,757 80
Butler.....	697,986 11	1,082,090 52	1,353,845 57	2,207,281 16	2,789,202 80
Carroll.....	136,975 60	172,590 34	200,608 90	321,103 95	430,935 10
Champaign.....	324,086 43	447,624 52	480,013 93	878,787 04	1,026,564 31
Clark.....	631,113 63	1,018,537 91	1,220,810 21	1,983,530 44	2,406,453 95
Clermont.....	245,833 46	294,131 14	291,235 18	382,067 46	568,906 62
Clinton.....	280,046 48	354,567 20	387,257 36	579,180 57	739,898 43
Columbiana.....	529,420 15	920,267 72	1,081,899 29	1,785,921 76	2,239,716 43
Coshocton.....	253,145 72	406,883 97	439,799 16	665,792 99	897,137 33
Crawford.....	363,220 81	512,491 76	608,919 69	1,011,732 64	1,465,725 73
Cuyahoga.....	5,721,337 87	12,244,077 61	16,734,702 40	31,863,187 53	49,874,754 63
Darke.....	386,122 38	798,589 15	734,829 19	1,154,466 47	1,354,389 45
Defiance.....	254,027 98	321,538 58	361,418 66	915,683 94	985,791 79
Delaware.....	277,621 35	535,480 24	681,151 16	939,460 88	1,028,437 61
Eric.....	361,810 15	489,849 69	652,416 02	1,090,405 52	1,444,942 33
Fairfield.....	280,151 09	484,223 66	626,281 21	956,657 22	1,405,515 12
Fayette.....	250,755 95	270,374 46	362,765 92	606,433 72	727,930 36
Franklin.....	2,141,166 93	3,580,026 95	4,428,657 14	8,633,368 45	11,417,856 26
Fulton.....	208,113 37	365,892 06	448,278 53	721,506 34	822,576 91
Gallia.....	167,078 89	228,993 93	185,447 16	288,168 67	355,824 92
Geauga.....	125,366 52	200,532 99	219,282 89	352,243 16	537,719 84
Greene.....	361,260 65	517,956 64	536,299 57	723,344 73	978,801 05
Guernsey.....	208,599 64	374,606 84	441,228 74	696,297 92	951,613 50
Hamilton.....	6,254,571 94	9,173,054 83	10,650,576 82	13,433,149 11	17,658,293 75
Hancock.....	513,505 90	698,823 41	757,761 89	1,322,298 41	1,693,539 74
Hardin.....	288,768 77	389,780 75	456,126 16	861,849 81	1,121,152 05
Harrison.....	182,921 59	280,129 45	290,786 74	494,617 95	609,346 89
Henry.....	236,037 73	392,098 93	504,902 93	618,138 31	751,238 05
Highland.....	247,589 88	335,002 23	337,631 21	537,270 26	661,550 42
Hocking.....	120,253 88	209,553 47	221,327 25	397,940 43	589,342 57
Holmes.....	136,180 45	198,616 59	223,401 20	402,937 47	510,256 57
Huron.....	331,586 05	501,639 26	736,263 43	1,031,420 99	1,287,387 23
Jackson.....	177,450 57	317,253 48	223,787 84	367,690 08	428,934 66
Jefferson.....	392,346 42	822,814 53	999,700 26	1,608,719 76	1,979,333 89
Knox.....	267,909 56	371,665 80	449,555 40	748,499 16	906,245 45
Lake.....	250,326 61	394,965 96	515,665 64	983,441 19	1,341,944 71
Lawrence.....	240,055 82	350,229 31	378,129 73	505,075 71	697,316 20
Licking.....	478,422 68	741,763 44	889,445 09	1,451,978 47	2,079,574 10
Logan.....	288,997 26	414,867 20	481,425 36	739,477 03	1,059,756 12
Lorain.....	489,330 06	1,132,678 84	1,760,283 15	2,619,918 04	3,359,378 62
Lucas.....	2,156,728 14	3,418,121 94	4,435,369 19	9,304,337 00	10,840,178 32
Madison.....	260,199 89	374,550 70	445,012 34	703,755 00	935,276 05
Mahoning.....	725,593 10	1,612,667 73	2,797,026 41	5,533,503 81	6,514,088 26

COMPARATIVE TAX TABLE—Concluded.

Counties.	Total taxes collected 1900.	Total taxes collected 1910.	Total taxes collected 1915.	Total taxes collected 1920.	Total taxes collected 1921.
Marion-----	\$389,622 15	\$631,697 06	\$766,283 93	\$1,106,099 78	\$1,723,778 42
Medina-----	203,149 73	342,194 74	477,560 28	835,321 00	1,139,659 51
Meigs-----	177,768 85	250,657 13	254,449 45	410,765 46	477,526 46
Mercer-----	224,345 64	404,085 13	562,258 58	697,257 99	917,906 62
Miami-----	496,197 67	666,453 23	765,078 77	1,120,808 83	1,472,349 04
Monroe-----	151,528 27	236,264 74	228,743 23	323,042 37	386,959 14
Montgomery--	1,773,892 09	2,433,401 80	3,051,504 67	5,801,072 74	7,354,839 57
Morgan-----	158,132 37	204,994 62	182,666 70	314,064 96	412,699 60
Morrow-----	166,234 10	244,519 87	285,925 27	447,543 95	589,605 61
Muskingum--	510,316 50	698,651 19	814,359 61	1,225,432 69	1,593,641 79
Noble-----	120,120 13	167,768 49	173,832 14	271,274 77	402,835 15
Ottawa-----	189,490 26	265,716 85	366,975 01	626,339 62	726,074 29
Paulding-----	218,261 54	319,633 49	381,602 50	553,806 00	693,670 84
Perry-----	196,487 17	354,298 25	365,229 36	660,166 66	849,542 04
Pickaway-----	320,683 62	400,109 07	422,611 23	689,546 78	912,741 21
Pike-----	96,870 24	120,686 99	110,150 84	217,088 40	266,520 34
Portage-----	275,239 46	442,235 45	668,917 66	1,013,692 58	1,403,465 43
Preble-----	259,183 20	386,140 19	386,178 69	607,282 31	862,959 19
Putnam-----	281,982 18	359,967 38	415,387 91	708,454 26	907,582 98
Richland-----	484,569 68	709,776 65	768,666 38	1,286,414 73	1,705,935 24
Ross-----	388,056 88	477,283 77	499,600 89	762,805 54	1,095,625 50
Sandusky-----	328,585 48	519,721 80	653,293 10	1,033,314 06	1,270,441 56
Scioto-----	270,164 69	499,295 08	733,997 33	1,267,460 20	1,663,877 05
Seneca-----	461,880 95	610,688 40	836,996 19	1,325,850 10	1,569,166 56
Shelby-----	256,300 76	341,847 82	420,982 69	631,260 11	874,654 94
Stark-----	900,450 02	1,439,767 65	2,166,400 84	4,264,166 34	6,165,944 44
Summit-----	710,470 02	1,426,139 13	2,934,912 87	7,255,363 03	9,841,223 67
Trumbull-----	406,963 48	719,328 57	1,244,954 28	2,748,794 93	4,033,617 79
Tuscarawas--	407,817 18	651,367 26	821,047 57	1,407,523 09	1,648,319 95
Union-----	198,770 50	381,132 57	504,934 72	711,156 04	902,273 43
Van Wert-----	265,919 46	384,873 09	499,806 16	845,654 91	987,744 00
Vinton-----	73,352 35	102,351 06	127,463 64	181,553 24	218,321 29
Warren-----	294,940 21	390,534 36	380,349 35	736,953 94	825,124 78
Washington--	319,407 00	470,934 56	507,961 37	801,452 45	1,014,758 20
Wayne-----	352,895 29	493,598 47	682,343 32	1,102,921 41	1,499,778 08
Williams-----	208,132 69	358,843 33	402,795 34	763,444 52	873,137 63
Wood-----	405,283 54	919,014 88	1,111,712 12	1,488,447 60	1,789,378 74
Wyandot-----	218,885 80	341,335 79	396,585 67	610,893 67	825,026 30
Total-----	\$43,797,702 51	\$71,921,650 74	\$91,186,002 16	\$156,813,231 86	\$211,269,990 46

GRAND DUPLICATE OF OHIO FOR 1920.

The following table gives the assessed value of all property listed for taxation in each county in 1920 on which taxes were paid at the December, 1920, and June, 1921 collections.

Counties.	Value of Lands Outside Cities and Incorporated Villages.	Value of Real Estate in Cities and Incorporated Villages.	Value of Personal Property Outside Cities and Incorporated Villages.	Value of Personal Property in Cities and Incorporated Villages.	Total Tax Duplicate.
Adams.....	\$8,977,700	\$2,303,490	\$4,269,300	\$1,941,830	\$17,483,320
Allen.....	24,058,720	35,109,760	31,092,140	24,322,320	114,492,940
Ashland.....	17,222,570	11,301,100	17,558,200	9,629,830	55,711,700
Ashtabula.....	27,614,630	28,799,090	26,802,850	40,100,620	123,317,190
Athens.....	11,606,175	11,155,695	14,345,715	8,429,060	45,536,645
Auglaize.....	22,787,040	10,536,010	12,090,550	9,738,580	55,152,180
Belmont.....	32,125,450	25,118,490	24,034,940	23,548,110	105,176,990
Brown.....	13,068,670	2,716,780	5,443,130	2,761,955	23,990,535
Butler.....	32,452,430	57,633,100	23,337,390	38,703,400	152,126,320
Carroll.....	8,754,900	2,968,710	9,556,140	2,421,800	23,701,550
Champaign.....	23,797,020	7,654,260	13,971,635	9,211,355	54,634,270
Clerk.....	32,082,710	59,900,510	17,991,840	41,091,760	151,066,820
Clermont.....	14,104,440	4,277,670	7,196,350	3,542,500	29,121,970
Clinton.....	19,591,240	6,846,120	10,975,230	6,062,060	43,384,670
Columbiana.....	20,907,680	37,708,390	23,338,456	27,555,770	109,510,200
Coshocton.....	14,623,230	9,371,080	12,831,730	7,580,610	44,406,650
Crawford.....	25,959,020	19,393,090	16,902,110	15,224,770	77,478,900
Cuyahoga.....	35,312,720	1,370,306,920	20,257,450	792,113,320	2,218,020,410
Darke.....	39,386,245	11,651,545	23,107,769	12,057,671	86,203,220
Defiance.....	21,626,610	8,947,630	9,809,940	6,130,320	46,514,500
Delaware.....	20,929,090	7,487,600	15,557,970	6,370,900	50,345,560
Erie.....	17,041,570	28,314,940	13,354,960	21,451,530	80,163,000
Fairfield.....	26,148,780	15,302,190	23,968,720	11,450,670	76,870,360
Fayette.....	23,505,270	6,685,210	10,841,110	7,499,490	48,531,080
Franklin.....	48,102,840	254,184,230	38,388,330	146,674,060	487,349,660
Fulton.....	21,212,310	6,141,540	12,600,560	6,902,300	46,856,710
Gallia.....	6,706,345	2,662,735	5,681,425	2,443,525	17,494,060
Geauga.....	15,386,770	2,339,090	6,159,700	1,844,745	26,030,225
Greene.....	22,325,190	8,054,640	14,766,630	9,696,250	54,842,710
Guernsey.....	14,315,885	12,547,290	11,170,940	8,240,340	46,274,455
Hamilton.....	24,553,540	531,002,610	11,458,050	315,566,050	885,580,250
Hancock.....	31,843,640	13,781,190	17,366,610	43,525,040	106,516,520
Hardin.....	25,039,510	8,773,270	17,131,680	8,383,570	59,328,030
Harrison.....	14,076,850	3,402,440	15,547,490	3,932,080	36,958,860
Henry.....	25,578,590	5,527,670	9,829,970	4,175,380	45,111,610
Highland.....	16,671,950	6,816,990	8,662,600	6,029,730	38,181,270
Hocking.....	9,573,750	4,328,160	13,996,640	2,883,160	30,781,710
Holmes.....	19,065,880	2,597,990	10,977,910	2,089,470	34,731,250
Huron.....	22,529,840	14,698,675	20,021,035	11,097,925	68,347,475
Jackson.....	5,265,290	6,668,690	4,743,240	4,148,000	20,225,220
Jefferson.....	19,228,060	28,420,680	18,691,880	29,729,180	106,069,800
Knox.....	20,721,370	9,928,940	17,770,070	7,302,980	55,723,040
Lake.....	21,745,620	17,024,370	28,138,730	15,449,460	82,658,180
Lawrence.....	10,664,950	15,193,510	5,812,800	10,311,000	41,982,260
Licking.....	75,628,570	28,111,080	27,580,250	19,616,550	110,936,450

GRAND DUPLICATE OF OHIO FOR 1920—Concluded.

Counties.	Value of Lands Out- side Cities and Incor- porated Villages.	Value of Real Estate in Cities and Incorporated Villages.	Value of Personal Property Outside Cities and Incorporated Villages.	Value of Personal Property in Cities and Incorporated Villages.	Total Tax Duplicate.
Logan.....	23,772,550	8,237,340	13,640,070	7,853,990	53,503,950
Lorain.....	29,464,000	72,025,205	22,328,955	52,620,745	176,438,905
Lucas.....	39,679,980	310,151,330	17,906,350	157,383,610	525,121,270
Madison.....	26,597,640	4,977,560	13,493,400	5,667,100	50,735,700
Mahoning.....	27,346,340	177,705,750	23,524,920	117,568,260	346,145,270
Marion.....	21,915,460	23,630,600	17,155,570	16,694,120	79,395,750
Medina.....	18,433,450	7,721,610	20,096,320	13,258,600	59,509,980
Meigs.....	12,423,570	4,967,210	7,099,710	2,918,760	27,409,250
Mercer.....	27,354,580	6,503,800	11,890,830	7,305,800	53,055,010
Miami.....	26,257,310	24,960,000	15,452,910	21,858,240	88,528,460
Monroe.....	13,392,875	2,096,455	6,901,250	2,535,820	24,926,400
Montgomery.....	46,641,510	140,167,320	26,613,450	102,489,020	315,911,300
Morgan.....	9,107,840	2,009,340	5,855,950	2,440,435	19,413,565
Morrow.....	14,616,300	2,602,390	9,705,765	3,767,405	30,691,860
Muskingum.....	19,965,430	26,315,570	20,510,170	14,100,290	80,891,460
Noble.....	9,469,910	1,231,720	6,091,960	1,626,070	18,419,660
Ottawa.....	21,811,240	6,571,330	13,062,290	4,711,550	46,456,410
Paulding.....	25,871,860	3,235,630	8,135,690	3,151,280	40,394,460
Perry.....	11,988,053	6,129,424	14,528,575	6,700,355	39,346,407
Pickaway.....	28,783,395	7,047,795	17,123,220	7,194,840	60,149,250
Pike.....	6,723,550	1,217,280	5,993,070	1,175,040	15,108,940
Portage.....	20,262,315	17,658,250	28,324,480	7,813,740	74,058,785
Preble.....	22,258,080	6,138,110	14,875,070	7,637,860	50,909,120
Putnam.....	27,918,495	5,042,705	11,377,870	5,237,865	49,576,935
Richland.....	19,501,740	26,315,040	23,582,930	21,077,620	90,477,330
Ross.....	18,987,485	13,909,615	16,517,990	11,941,960	61,357,050
Sandusky.....	25,879,640	18,030,540	18,067,430	14,445,600	76,423,210
Scioto.....	11,803,890	37,333,250	12,683,520	22,275,290	84,095,950
Seneca.....	30,220,320	17,397,730	22,570,600	13,204,980	83,393,630
Shelby.....	23,705,090	7,343,290	11,927,200	7,625,560	50,601,140
Stark.....	47,563,200	127,192,100	54,403,630	97,033,410	326,192,340
Summit.....	39,334,890	278,848,430	25,080,370	181,258,560	524,522,250
Trumbull.....	57,965,220	80,704,510	43,009,510	35,246,300	216,925,540
Tuscarawas.....	23,229,020	26,117,980	24,251,700	22,449,310	96,048,010
Union.....	21,745,360	4,939,760	13,596,220	3,889,990	44,171,330
Van Wert.....	25,382,010	7,371,870	15,805,600	9,605,780	58,165,260
Vinton.....	4,009,230	1,032,160	7,744,170	954,720	13,740,280
Warren.....	16,944,320	6,404,140	13,222,400	5,579,140	42,150,000
Washington.....	17,861,760	12,572,460	14,695,940	14,085,850	59,219,010
Wayne.....	27,188,020	15,198,830	32,283,565	14,228,995	88,899,410
Williams.....	21,247,550	8,207,150	12,034,280	6,851,820	48,340,800
Wood.....	43,310,220	10,967,950	31,986,520	11,355,680	97,620,370
Wyandot.....	20,190,690	5,965,210	15,896,740	6,866,210	48,918,850
Grand Total....	\$1,991,989,218	\$4,350,890,319	\$1,466,731,449	\$2,862,668,596	\$10,672,279,582

NOTE:—\$822,840 personal property valuation omitted from grand duplicate and placed on addition duplicate for Pike County; \$49,000,000 deducted from real estate in Summit County after the compilation of this table; \$5,870,780 deducted from real estate in Meigs County after the compilation of this table.

TAX COLLECTIONS BY COUNTIES FOR 1921—FEBRUARY AND AUGUST.

Counties.	State.	County.	Township.	School.	City and Village.
Adams.....	\$37,071 13	\$81,696 10	\$37,956 24	\$119,672 23	\$9,729 36
Allen.....	255,708 06	566,688 84	144,373 66	653,181 39	338,657 02
Ashland.....	124,422 22	272,710 02	131,089 58	313,333 78	100,444 77
Ashtabula.....	276,101 88	495,414 85	251,978 31	752,700 71	310,579 08
Athens.....	81,288 39	255,220 89	109,647 63	363,137 91	93,810 04
Auglaize.....	124,419 77	290,212 67	117,288 87	271,562 07	120,505 12
Belmont.....	234,844 75	512,930 41	263,692 15	660,993 69	205,543 84
Brown.....	53,601 27	157,716 16	50,192 96	157,667 17	21,200 36
Butler.....	332,623 90	657,726 50	115,920 56	694,553 63	785,723 91
Carroll.....	52,753 68	126,067 42	81,546 13	138,842 19	22,202 12
Champaign.....	121,839 28	324,238 21	98,048 67	351,274 20	87,601 33
Clark.....	337,324 72	424,974 06	91,084 34	769,070 09	665,296 09
Clermont.....	63,541 11	241,205 72	66,674 83	171,507 88	23,554 01
Clinton.....	98,898 70	220,486 64	98,334 71	257,751 88	43,616 36
Columbiana.....	241,346 38	637,383 25	237,994 37	632,474 46	420,210 06
Coshocton.....	99,992 19	335,764 69	77,460 93	278,092 76	62,234 05
Crawford.....	174,076 01	379,236 19	205,828 02	466,679 41	167,075 18
Cuyahoga.....	4,778,876 42	5,448,423 31	135,783 78	17,782,273 98	17,787,710 76
Darke.....	195,794 66	316,068 59	229,699 02	335,868 74	109,981 75
Defiance.....	101,859 39	226,082 59	121,538 29	184,498 77	122,546 28
Delaware.....	112,964 52	256,621 33	147,267 67	309,798 29	72,715 60
Erie.....	181,399 72	352,110 29	139,886 15	375,586 04	340,512 59
Fairfield.....	173,654 00	491,492 35	152,821 35	448,641 93	112,120 04
Fayette.....	109,058 39	213,945 41	92,407 24	263,155 82	49,363 50
Franklin.....	1,097,274 35	2,480,796 02	220,520 12	3,607,972 82	4,011,292 95
Fulton.....	105,996 26	226,612 78	94,312 07	159,275 25	70,907 49
Gallia.....	39,165 39	134,389 52	37,373 08	113,282 13	22,465 21
Geauga.....	56,815 90	137,266 74	82,049 74	184,664 12	27,605 66
Greene.....	122,555 63	321,137 84	104,114 81	273,630 88	93,734 65
Guernsey.....	103,040 47	309,803 53	119,310 58	258,474 99	128,189 73
Hamilton.....	2,012,022 60	3,863,834 98	87,225 80	5,426,291 88	6,003,041 11
Hancock.....	238,829 47	324,213 80	259,843 93	502,655 10	241,150 90
Hardin.....	131,004 81	422,303 05	58,937 70	287,644 61	84,254 03
Harrison.....	82,843 95	218,374 44	124,065 98	147,793 87	30,211 85
Henry.....	101,397 40	140,942 85	181,047 51	208,758 06	48,236 40
Highland.....	86,065 60	190,690 39	68,705 85	244,644 62	62,239 93
Hocking.....	68,836 00	211,195 26	88,004 66	178,162 66	27,651 84
Holmes.....	78,140 01	176,570 50	79,686 22	150,313 29	15,468 06
Huron.....	152,459 18	314,016 47	260,611 21	384,862 26	129,871 79
Jackson.....	47,836 79	157,907 25	29,402 55	149,905 29	43,333 03
Jefferson.....	234,701 87	562,410 04	118,768 05	658,768 09	315,706 07
Knox.....	124,960 74	249,872 32	126,184 11	322,820 43	44,826 00
Lake.....	186,922 02	268,072 16	126,191 38	447,921 56	186,915 96
Lawrence.....	91,415 80	284,447 23	42,772 87	190,557 08	88,123 22
Licking.....	250,797 10	573,648 86	202,977 58	623,100 73	335,726 24
Legan.....	100,892 12	357,271 12	86,794 66	342,813 96	79,145 96
Lorain.....	396,245 46	630,045 66	294,779 76	1,112,674 35	694,593 67
Lucas.....	1,146,924 98	1,355,403 81	212,319 08	3,340,697 68	3,488,496 76
Madison.....	112,800 66	349,230 21	117,295 27	241,134 54	36,227 73
Mahoning.....	765,991 03	1,152,833 61	457,109 90	2,344,342 82	1,266,907 19

**TAX COLLECTIONS BY COUNTIES FOR 1921—FEBRUARY
AND AUGUST—Continued.**

Counties.	State.	County.	Township.	School.	City and Village.
Marion.....	\$176,358 04	\$417,714 66	\$35,956 29	\$632,931 44	\$256,309 73
Medina.....	133,118 27	271,900 23	163,302 91	433,557 33	80,961 95
Meigs.....	41,102 38	188,029 18	53,497 91	150,801 37	37,343 84
Mercer.....	119,179 22	221,146 62	157,037 06	206,825 68	58,113 26
Miami.....	199,920 62	409,166 93	97,649 42	488,958 63	276,653 44
Monroe.....	55,811 55	96,736 48	73,071 80	151,982 70	8,510 88
Montgomery.....	697,081 70	1,295,321 56	181,707 60	2,477,824 42	2,429,820 17
Morgan.....	43,439 24	149,867 35	75,919 48	123,264 81	17,587 55
Morrow.....	68,786 11	105,940 28	170,330 13	160,752 36	20,016 35
Muskingum.....	181,986 88	419,059 39	126,654 67	556,182 64	285,950 99
Noble.....	40,610 06	123,708 17	79,609 79	129,452 46	9,853 00
Ottawa.....	103,988 02	163,488 38	158,893 22	183,499 77	63,874 69
Paulding.....	89,433 94	261,231 25	76,945 15	159,371 20	19,563 14
Perry.....	86,458 91	306,317 91	109,393 59	251,088 68	76,968 02
Pickaway.....	133,852 52	313,779 31	115,636 25	285,085 98	52,609 26
Pike.....	34,932 28	121,421 18	22,283 11	76,745 33	9,687 13
Portage.....	165,369 31	323,389 49	143,061 92	539,147 32	173,934 68
Preble.....	113,976 43	218,771 33	99,623 83	376,166 03	53,798 26
Putnam.....	111,281 49	227,828 53	166,889 40	232,012 25	45,820 69
Richland.....	203,762 36	523,611 78	184,089 27	472,517 66	178,155 14
Ross.....	138,019 77	320,837 22	88,277 51	379,038 41	145,619 32
Sandusky.....	171,044 41	289,847 38	205,243 17	380,445 21	137,443 01
Scioto.....	188,642 63	472,543 13	65,344 02	591,913 29	290,893 80
Seneca.....	188,625 27	353,179 80	338,040 52	376,533 10	224,161 89
Shelby.....	114,552 86	308,665 35	93,010 97	196,066 81	87,594 68
Stark.....	726,511 13	897,340 47	307,162 53	2,220,441 72	1,642,739 90
Summit.....	1,037,382 36	1,379,450 52	169,010 97	3,749,541 99	2,558,011 56
Trumbull.....	471,143 19	890,106 86	405,973 85	1,516,325 54	493,098 12
Tuscarawas.....	212,762 42	468,951 30	151,119 24	535,998 69	225,436 71
Union.....	98,301 85	241,459 13	69,138 13	338,168 39	54,556 22
Van Wert.....	130,521 57	216,982 46	160,172 48	312,303 95	69,206 55
Vinton.....	29,842 17	65,936 41	35,468 69	81,433 37	5,569 87
Warren.....	95,251 11	299,885 07	110,212 41	237,217 24	46,660 99
Washington.....	135,240 33	259,752 22	105,534 75	412,841 63	81,228 87
Wayne.....	200,184 10	372,542 72	186,518 28	458,741 81	189,560 22
Williams.....	108,016 14	187,677 53	181,135 89	234,575 04	46,397 10
Wood.....	219,876 49	384,744 90	418,637 15	475,916 23	94,206 25
Wyandot.....	110,294 21	139,110 58	171,052 58	280,478 88	74,415 35
Total.....	\$23,476,057 47	\$42,414,149 99	\$12,431,545 90	\$69,541,631 51	\$50,271,594 36

TAX COLLECTIONS BY COUNTIES FOR 1921—FEBRUARY AND AUGUST—Continued.

Counties.	County Special.	Township Special.	Municipal Special.	Total.	Delinquent Dog.
Adams.....		\$1,240 62	\$126 47	\$287,492 15	-----
Allen.....	\$26,650 01	47 58	108,009 63	2,093,316 19	-----
Ashland.....	2,398 49	599 14	23,690 80	968,688 80	-----
Ashtabula.....	86,433 56	311 42	7,777 55	2,181, 97 36	\$15 54
Athens.....			14,081 46	917,186 32	-----
Auglaize.....	95,648 00	37,144 05	27,983 31	1,084,763 86	-----
Belmont.....	14,129 89	11,009 99	28,808 76	1,931,953 48	-----
Brown.....		157 43	222 45	440,757 80	8 88
Butler.....	14,446 68	270 27	187,937 35	2,789,202 80	-----
Carroll.....		1,280 05	8,243 51	430,935 10	-----
Champaign.....	8,337 66		35,224 96	1,026,564 31	-----
Clark.....	9,800 79		108,903 86	2,406,453 95	-----
Clermont.....		1,843 86	579 21	568,906 62	-----
Clinton.....		2,925 47	17,884 67	739,898 43	-----
Columbiana.....	14,749 44	862 23	54,696 24	2,239,716 43	-----
Coshocton.....	18,531 69	35 38	25,025 64	897,137 33	-----
Crawford.....	23,010 25	14,313 58	35,507 09	1,465,725 73	19 80
Cuyahoga.....	153,336 66	240 33	3,788,109 39	49,874,754 63	-----
Darke.....	32 09	147,433 00	19,511 60	1,354,389 45	-----
Defiance.....	83,476 42	124,677 01	21,113 04	985,791 79	-----
Delaware.....	94,413 42		34,656 78	1,028,437 61	-----
Erie.....	1,079 07	5,322 88	49,045 59	1,444,942 33	9 81
Fairfield.....	6,666 51	92 80	20,026 14	1,405,515 12	-----
Fayette.....				727,930 36	-----
Franklin.....				11,417,856 26	-----
Fulton.....	136,676 15	3,007 03	25,789 88	822,576 91	-----
Gallia.....		5,826 53	3,323 06	355,824 92	-----
Geauga.....	28,911 99	8,562 89	11,812 80	537,719 84	-----
Greene.....	7,363 16	178 52	56,085 56	978,801 05	-----
Guernsey.....	11,173 04	1,769 37	19,851 79	951,613 50	-----
Hamilton.....	18,667 08		247,210 30	17,658,293 75	-----
Hancock.....	62,520 11	7,888 02	56,438 41	1,693,539 74	-----
Hardin.....	137,007 80			1,121,152 05	-----
Harrison.....		2,931 39	3,125 41	609,346 84	23 04
Henry.....	54,417 39	11 89	16,426 55	751,238 05	-----
Highland.....			9,201 03	661,550 42	-----
Hocking.....	4,762 71	51 38	10,678 66	589,342 57	-----
Holmes.....	784 16	4,976 94	4,317 39	510,256 57	-----
Huron.....	19,301 65	251 91	26,012 76	1,287,387 23	-----
Jackson.....	549 75			428,934 66	-----
Jefferson.....	40,066 15	630 12	48,283 50	1,979,333 89	-----
Knox.....	2,622 46	428 40	34,530 99	906,245 45	-----
Lake.....	29,486 55	480 39	96,954 69	1,341,944 71	-----
Lawrence.....				697,316 20	-----
Licking.....	9,020 27	1,956 58	82,346 74	2,079,574 10	-----
Logan.....	55,790 21	1,044 20	36,003 89	1,059,756 12	-----
Lorain.....	14,224 31	13 89	216,801 52	3,359,378 62	4 06
Lucas.....	396,678 21	14,310 94	885,346 86	10,840,178 32	99 92
Madison.....	52,423 21		26,164 43	935,276 05	-----
Mahoning.....		23,812 10	503,091 61	6,514,088 26	-----

**TAX COLLECTIONS BY COUNTIES FOR 1921—FEBRUARY
AND AUGUST—Concluded.**

Counties.	County Special.	Township Special.	Municipal Special.	Total.	Delinquent Dog.
Marion.....	\$70,985 68	\$284 73	\$133,237 85	\$1,723,778 42	-----
Medina.....	10,055 29	29,955 95	16,807 58	1,139,659 51	-----
Meigs.....	202 60	-----	6,549 18	477,526 46	-----
Mercer.....	-----	143,663 45	11,941 33	917,906 62	-----
Miami.....	-----	-----	-----	1,472,349 04	-----
Monroe.....	-----	-----	845 73	386,959 14	\$33 66
Montgomery.....	66,527 42	-----	266,556 70	7,354,839 57	-----
Morgan.....	-----	1,536 11	1,085 06	412,699 60	-----
Morrow.....	57,782 50	3,778 82	2,219 06	589,605 61	-----
Muskingum.....	-----	3,767 10	20,040 12	1,593,641 79	-----
Noble.....	14,794 60	852 16	3,954 91	402,835 15	120 78
Ottawa.....	26,262 33	3,115 58	22,952 30	726,074 29	-----
Paulding.....	67,597 51	991 91	18,536 74	693,670 84	-----
Perry.....	2,455 36	756 03	16,103 54	849,542 04	-----
Pickaway.....	4,566 99	1,351 99	5,858 91	912,741 21	-----
Pike.....	-----	-----	1,451 31	266,520 34	-----
Portage.....	22,319 98	359 90	35,882 83	1,403,465 43	9 70
Preble.....	-----	318 50	304 81	862,959 19	-----
Putnam.....	120,543 89	134 86	3,071 87	907,582 98	-----
Richland.....	51,399 66	2 94	92,396 43	1,705,935 24	6 54
Ross.....	-----	229 34	11,603 90	1,695,625 50	-----
Sandusky.....	36,653 60	7 22	49,757 45	1,270,441 56	1 69
Scioto.....	-----	-----	51,535 18	1,663,877 05	32 67
Seneca.....	30,103 88	2,559 45	55,962 65	1,569,166 76	3 27
Shelby.....	36,546 90	12,850 72	25,306 65	874,651 91	-----
Stark.....	53,242 85	2,778 90	515,726 94	6,165,944 44	-----
Summit.....	64,267 01	-----	883,559 26	9,841,223 67	-----
Trumbull.....	18,125 84	9,266 82	229,577 57	4,033,617 79	53 45
Tuscarawas.....	9,058 34	-----	41,993 25	1,618,319 95	32 67
Union.....	82,275 36	330 37	18,043 98	902,273 45	-----
Van Wert.....	21,037 62	51,961 07	16,558 30	978,744 00	2 97
Vinton.....	-----	-----	70 78	218,321 29	-----
Warren.....	-----	6,314 11	9,583 82	825,124 78	-----
Washington.....	-----	-----	20,160 40	1,014,758 20	-----
Wayne.....	40,215 27	806 11	51,209 57	1,499,778 08	31 66
Williams.....	77,276 81	879 24	37,179 88	873,137 63	13 07
Wood.....	135,368 32	2,051 43	58,557 97	1,789,358 71	215 82
Wyandot.....	41,448 48	-----	8,226 22	825,026 30	-----
Totals.....	\$2,866,701 08	\$708,844 39	\$9,549,465 76	\$211,209,970 46	\$768 40

CONSOLIDATED LOCAL DEBT STATEMENT.

A Consolidated Statement of the Aggregate Amount of Funded and Unfunded Debts of all the Counties, Townships, Cities, Incorporated Villages and School Districts in the State as reported in Pursuance of Sections 253 and 2604 General Code, on July 1, 1921, Compared with the Aggregate Debts on July 1, 1920. The cents are omitted in all items, but included in the additions to secure total of each column.

Counties.	Debts of counties 1921.	Debts of cities 1921.	Debts of villages 1921.	Debts of townships 1921.	Debts of school districts 1921.	Total indebted- ness 1921.	Total indebted- ness 1920.
Adams.....	\$514,342		\$44,295	\$1,525	\$70,413	\$630,605	\$569,992
Allen.....	151,143	\$3,715,892	71,594	3,758	1,089,112	5,031,499	4,319,486
Ashland.....	520,000	439,160	90,931	164,333	309,569	1,523,993	1,428,947
Ashtabula.....	1,937,000	1,313,895	404,095	19,700	1,426,743	5,101,433	3,842,265
Athens.....	190,000	187,986	58,572	8,500	286,267	731,325	893,962
Auglaize.....	812,850	851,582	151,710	144,732	146,128	2,107,002	1,920,306
Belmont.....	970,640	687,258	515,939	294,637	982,147	3,450,621	2,731,092
Brown.....	174,380		154,880	10,175	134,475	473,910	303,513
Butler.....	1,180,609	4,770,290	124,200		1,395,690	7,470,699	6,309,516
Carrol.....	5,000		45,925	3,282	61,613	115,820	117,602
Champaign.....	162,154	483,285	29,800	8,000	590,954	1,274,193	1,312,323
Clark.....	1,190,981	2,429,323	55,300		1,234,980	4,910,584	4,280,640
Clermont.....	613,461		161,744		247,843	1,053,047	898,004
Clinton.....	297,700	170,161	72,770		371,490	912,121	849,833
Columbiana.....	1,052,300	2,686,639	272,703	305,233	1,567,426	5,884,301	5,930,106
Coshocton.....	317,950	272,330	7,850	4,225	265,608	867,963	962,147
Crawford.....	535,838	637,985	112,213	579,823	1,698,150	3,594,009	2,890,651
Cuyahoga.....	13,200,004	97,134,472	7,631,132	569,403	36,191,774	154,532,785	124,997,770
Darke.....	816,709	233,805	175,278	1,423	779,576	2,036,782	1,486,391
Defiance.....	959,065	833,520	51,700	410,060	500,763	2,785,108	2,533,733
Delaware.....	912,134	186,735	32,309	2,960	341,040	1,475,178	1,536,146
Erie.....	588,505	1,356,850	212,000	98,300	540,543	2,796,198	2,231,431
Fairfield.....	26,000	289,485	52,369		603,900	971,754	965,402
Fayette.....	139,000	462,018			449,000	1,050,018	808,460
Franklin.....	5,737,050	27,319,416	1,352,180	17,123	3,822,000	38,247,769	33,999,396
Fulton.....	615,937		481,616	6,279	214,275	1,318,107	1,352,029
Gallia.....	357,000	263,373		400	164,126	784,899	800,917
Geauga.....	198,277		254,718	113,178	30,345	596,518	620,929
Greene.....	509,210	929,540	48,325	2,994	873,654	2,363,723	1,632,782
Guernsey.....	491,979	747,520	39,757	120,100	287,945	1,600,301	1,527,881
Hamilton.....	8,397,713	92,425,707	1,351,657	17,500	10,348,801	112,541,411	100,891,230
Hancock.....	826,840	551,984	58,827	234,104	684,200	2,356,255	2,024,431
Hardin.....	604,572	530,385	212,683	19,156	373,560	1,739,356	1,388,987
Harrison.....	15,800		151,178	600	107,375	274,953	293,080
Henry.....	571,660		327,065	5,790	481,240	1,385,755	1,287,060
Highland.....	282,882		275,807		140,130	698,819	709,300
Hocking.....	320,490	81,650	13,205	6,390	178,700	603,435	264,847
Holmes.....	214,916		28,389	94,861	142,500	480,696	292,293
Huron.....	870,830	318,788	219,168	589,719	507,720	2,566,225	2,963,921
Jackson.....	264,000	268,194	16,881	2,238	92,350	642,663	643,225
Jefferson.....	617,509	761,081	267,323	31,500	851,413	2,528,817	2,297,076
Knox.....	577,538	311,840	15,000	4,461	129,723	1,038,562	879,264
Lake.....	1,817,000	808,837	1,888,298	139,513	1,080,373	5,734,021	3,996,854
Lawrence.....	901,000	1,124,203	29,500	14,000	682,363	2,751,066	2,198,342
Licking.....	398,300	1,270,299	316,993	8,763	497,695	2,522,050	2,632,741

CONSOLIDATED LOCAL DEBT STATEMENT—Concluded.

Counties.	Debts of counties 1921.	Debts of cities 1921.	Debts of villages 1921.	Debts of townships 1921.	Debts of school districts 1921.	Total indebted- ness 1921.	Total indebted- ness 1920.
Logan.....	\$324,890	\$476,575	\$124,141	\$9,537	\$1,014,325	\$1,949,468	\$ 1,508,836
Lorain.....	143,000	5,805,484	412,335	784,584	2,935,402	10,080,805	8,443,166
Lucas.....	2,661,693	17,893,093	402,484	2,467,675	10,487,300	33,912,215	26,187,481
Madison.....	445,310		373,650	2,726	297,528	1,119,214	1,029,870
Mahoning...	2,234,714	11,080,761	1,382,870	1,555,808	4,821,700	21,075,853	15,769,725
Marion.....	821,804	1,789,994	90,678	8,100	1,398,660	4,109,276	3,359,015
Medina.....	581,480		475,427	437,000	256,950	1,750,857	1,513,332
Meigs.....	13,000		254,444	12,858	87,410	367,712	356,814
Mercer.....	1,173,300		516,100	12,950	85,900	1,788,250	1,334,310
Miami.....	664,850	1,681,940	155,373	89,819	1,350,650	3,942,632	3,489,149
Monroe.....	33,200		31,294	18,250	100,234	182,978	183,304
Montgomery	4,042,492	9,890,820	393,245	23,000	2,838,670	17,188,227	13,057,863
Morgan.....	362,600		115,500	6,198	60,193	544,491	542,430
Morrow.....	605,205		102,960	16,706	114,914	839,785	769,568
Muskingum..	1,244,123	1,231,800	158,793	384	532,642	3,167,742	3,065,366
Noble.....	165,500		68,730	38,000	96,303	368,533	257,955
Ottawa.....	477,700		263,388	213,800	224,849	1,179,737	1,079,416
Paulding....	1,092,910		252,990		268,956	1,614,856	1,621,921
Perry.....	398,450		269,257	8,747	519,175	995,629	1,186,777
Pickaway....	480,385	129,000	15,025		453,130	1,077,540	1,003,288
Pike.....	114,200		89,278	500	31,002	237,980	203,940
Portage.....	628,444	813,876	131,912	36,020	1,292,711	2,905,963	2,313,986
Preble.....	350,000		274,278	300	472,296	1,096,874	1,017,544
Putnam.....	330,400		187,665	3,834	192,446	714,345	752,259
Richland....	771,754	1,548,555	361,691	137,473	865,154	3,684,627	2,816,715
Ross.....	476,493	457,656	54,207	5,345	349,450	1,343,151	1,259,537
Sandusky....	1,298,857	581,220	231,216	124,000	378,947	2,614,270	2,017,527
Scioto.....	955,704	1,914,100	249,000	9,531	1,311,565	4,439,900	4,255,373
Seneca.....	365,900	984,211	99,570	1,002,525	737,975	3,190,181	2,635,364
Shelby.....	252,900	608,592	22,075	26,370	256,730	1,226,577	983,787
Stark.....	1,704,100	9,460,732	527,440	47,661	7,919,500	19,659,433	15,799,613
Summit.....	3,629,051	22,449,009	619,258	224,292	9,370,858	36,292,408	26,637,149
Trumbull....	2,444,513	4,239,405	634,499	907,700	4,189,179	12,415,296	8,299,541
Tuscarawas..	380,025	703,144	694,043	30,300	765,961	2,573,773	2,267,944
Union.....	1,031,590		340,522		251,390	1,623,592	1,262,533
Van Wert....	492,871	191,524	34,951	344,503	334,000	1,397,852	1,117,818
Vinton.....	6,000		30,600		52,700	89,300	94,555
Warren.....	414,249		392,309	5,250	390,540	1,202,348	1,153,869
Washington..	133,000	491,223	59,312	12,569	146,758	842,865	895,883
Wayne.....	485,050	535,655	552,940		615,501	2,189,146	2,081,562
Williams....	1,716,200		883,421	62,579	853,733	3,515,933	2,722,127
Wood.....	911,398	205,566	341,895	17,684	931,144	2,437,687	2,058,220
Wyandot....	512,773		245,040	42,305	593,340	1,393,458	1,041,531
Total.....	\$89,261,378	\$342,112,633	\$30,889,715	\$12,605,924	\$133,029,066	\$707,99,079	\$510,264,465

COMPARATIVE LOCAL DEBT STATEMENT.

Aggregate Amount of Funded and Unfunded Debt of Each County.

COUNTY DEBTS.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1920.	Debt in 1921.
Adams.....	\$2,825	\$49,063	\$193,000	\$242,734	\$453,397	\$514,342
Allen.....		25,298		110,473	121,189	151,143
Ashland.....				74,299	435,000	520,000
Ashtabula.....					1,323,500	1,937,000
Athens.....	32,900		290,500	229,000	202,000	190,000
Auglaize.....	50,000	33,600	178,700	321,000	761,550	812,850
Belmont.....		205,000	213,000	38,925	435,500	970,640
Brown.....		33,000			45,348	174,380
Butler.....	15,630	280,342		218,010	1,052,000	1,180,600
Carroll.....		51,821			7,500	5,000
Champaign.....	74,305	28,170	21,981	118,625	149,974	162,154
Clark.....	137,100	82,326	13,580	128,671	679,473	1,190,981
Clermont.....	18,150	56,000	112,200	94,425	560,460	643,460
Clinton.....	50,000	37,250			312,700	297,700
Columbiana.....	8,500		102,000	21,000	956,531	1,052,300
Coshocton.....					387,300	317,950
Crawford.....				15,000	442,812	535,838
Cuyahoga.....	196,694		321,719	7,259,658	12,789,112	13,200,004
Darke.....	29,000	91,500	43,000	301,156	544,732	846,700
Defiance.....		43,212	35,000	91,994	932,510	989,065
Delaware.....	49,175	4,000		497,693	905,537	912,134
Erie.....	4,500	78,000	40,000	65,000	409,585	588,505
Fairfield.....					30,000	26,000
Fayette.....	4,300	55,800	50,440	14,400	157,300	139,000
Franklin.....	52,500	454,885	739,132	891,110	5,028,700	5,737,050
Fulton.....	7,800		5,000	250,200	747,386	615,938
Gallia.....	6,110		246,500	420,155	380,900	357,000
Geauga.....					195,037	198,277
Greene.....		101,821		247,430	340,263	509,211
Guernsey.....			78,000		355,000	404,979
Hamilton.....	281,519	1,632,283	2,815,930	2,739,950	7,963,243	8,397,743
Hancock.....	11,000		224,000	218,100	653,280	826,840
Hardin.....	166,500			187,400	525,987	603,572
Harrison.....					34,200	15,800
Henry.....	100,000	276,207	62,995	517,398	588,050	571,660
Highland.....		79,000			243,182	282,882
Hocking.....				28,249	46,569	320,490
Holmes.....		35,597			69,840	214,946
Huron.....		17,785	13,310	20,500	976,105	870,830
Jackson.....			300,000	413,200	297,300	263,000
Jefferson.....		40,000	433,245	23,157	499,000	617,500
Knox.....				73,463	244,450	577,538
Lake.....			69,500	221,770	1,301,400	1,817,000
Lawrence.....	70,907	53,634	260,500	532,000	956,000	901,000
Licking.....	137,000	197,000	103,000	123,500	495,800	398,300

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

COUNTY DEBTS—Concluded.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1920.	Debt in 1921.
Logan.....	\$74,269	\$109,416	\$89,500		\$398,590	\$324,890
Lorain.....				\$59,349	307,000	143,000
Lucas.....	139,173	510,469	852,904	1,515,524	2,494,539	2,661,693
Madison.....	8,252		130,613	13,004	305,880	445,310
Mahoning.....	41,000	40,000		3,608,453	2,016,985	2,234,714
Marion.....	21,056	94,700		229,932	653,300	821,804
Medina.....			14,800		417,873	581,480
Meigs.....			81,000	42,215	15,000	13,000
Mercer.....		368,000		392,749	742,440	1,173,300
Miami.....	20,400	304,300	236,900	197,700	628,550	664,850
Monroe.....				80,000	41,383	33,200
Montgomery.....	21,211	81,000		522,624	2,146,500	4,042,492
Morgan.....	3,500	30,000	10,247	31,832	392,800	362,600
Morrow.....				146,648	594,041	605,205
Muskingum.....	100,000		591,000	542,397	1,266,000	1,244,123
Noble.....	1,700				128,500	165,500
Ottawa.....	2,000		145,500	55,491	420,150	477,700
Paulding.....	70,000	171,622	286,000	486,416	1,083,260	1,092,910
Perry.....		88,300			470,080	398,450
Pickaway.....		293,682	134,132		488,885	480,385
Pike.....	19,743	79,623	43,552	70,500	91,500	114,200
Portage.....					727,770	628,444
Preble.....		39,000	102,000	63,394	278,000	350,000
Putnam.....	17,000	86,700	101,786	452,562	395,600	330,400
Richland.....				94,002	673,435	771,754
Ross.....	70,146				405,492	476,493
Sandusky.....	7,500		34,395	78,848	461,906	1,298,857
Scioto.....	205,000	145,500	25,000	40,000	751,704	955,705
Seneca.....	6,953	19,000	5,641		210,070	365,900
Shelby.....	62,000	38,200	89,650	25,300	322,750	252,900
Stark.....	45,853	99,100		31,168	1,531,000	1,704,100
Summit.....				324,066	3,350,492	3,629,051
Trumbull.....	1,300				1,644,068	2,444,512
Tuscarawas.....		73,749	18,454		116,576	380,025
Union.....	147,647	103,394	49,640	396,000	589,160	1,031,590
Van Wert.....	79,995		66,000	26,354	223,704	492,871
Vinton.....		20,000	21,493		7,000	6,000
Warren.....	600	48,000	33,242		377,410	414,249
Washington.....	5,686		118,750		145,000	133,000
Wayne.....	74,950	4,533	29,100		593,685	485,050
Williams.....		110,000	31,709		1,207,000	1,716,200
Wood.....	100,000	20,892	45,623	581,000	904,123	941,398
Wyandot.....			105,387	141,878	511,623	512,773
Total.....	\$2,853,349	\$7,054,777	\$10,520,610	\$26,979,081	\$77,098,106	\$89,261,380

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

Aggregate Amount of Funded and Unfunded Debts of all School Districts in Each County.

SCHOOL DEBTS.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1920.	Debt in 1921.
Adams.....	\$6,187	\$3,890	\$3,500	\$21,510	\$72,759	\$70,443
Allen.....	3,662	51,130	80,940	319,934	1,121,728	1,089,112
Ashland.....	6,600	30,607	4,000	16,633	308,138	309,569
Ashtabula.....	-----	64,500	73,570	246,562	1,313,608	1,426,743
Athens.....	-----	-----	121,000	11,100	321,815	286,267
Auglaize.....	35,500	30,690	43,640	83,363	189,560	146,128
Belmont.....	34,736	75,227	77,300	229,582	947,198	982,147
Brown.....	707	2,800	21,893	25,181	112,520	134,475
Butler.....	23,287	69,500	216,000	343,186	1,373,235	1,395,600
Carroll.....	-----	-----	14,000	1,000	58,791	61,612
Champaign.....	63,910	6,000	62,780	28,000	591,120	590,954
Clark.....	32,000	106,850	132,500	273,758	1,048,450	1,234,980
Clermont.....	3,650	-----	-----	2,975	229,436	247,843
Clinton.....	-----	-----	25,100	121,104	371,732	371,490
Columbiana.....	41,400	126,350	236,420	281,357	1,528,479	1,567,426
Coshocton.....	1,305	26,000	5,648	48,788	252,387	265,608
Crawford.....	7,250	27,500	29,000	36,851	1,381,781	1,698,150
Cuyahoga.....	11,000	561,000	1,304,202	3,963,410	25,535,489	36,194,774
Darke.....	32,800	25,000	32,500	122,927	508,913	779,576
Defiance.....	16,439	-----	31,000	40,631	348,900	500,763
Delaware.....	1,547	1,000	800	77,000	376,686	341,040
Erie.....	34,118	33,900	7,112	46,562	308,771	540,543
Fairfield.....	8,525	-----	6,000	25,000	663,325	603,900
Fayette.....	-----	2,300	24,040	45,000	312,100	449,000
Franklin.....	-----	224,633	694,703	934,609	2,007,800	3,822,000
Fulton.....	8,500	19,000	33,539	79,723	130,964	214,275
Gallia.....	-----	-----	1,600	27,000	158,073	164,126
Geauga.....	14,500	-----	12,048	32,318	34,515	30,345
Greene.....	2,225	-----	23,413	82,957	320,834	873,654
Guernsey.....	24,832	13,925	31,165	175,900	285,721	287,945
Hamilton.....	11,050	206,350	655,312	2,740,252	8,848,974	10,348,804
Hancock.....	-----	-----	172,809	210,156	588,550	684,200
Hardin.....	18,000	-----	91,267	90,900	149,792	373,560
Harrison.....	-----	-----	2,000	12,719	104,775	107,375
Henry.....	30,000	12,503	20,516	40,730	353,600	481,240
Highland.....	-----	6,000	52,050	49,800	162,564	140,130
Hocking.....	-----	-----	189	89,009	142,228	178,700
Holmes.....	-----	-----	6,000	-----	157,200	142,500
Huron.....	-----	41,023	66,532	49,210	439,000	507,720
Jackson.....	-----	13,614	12,000	49,850	93,550	92,350
Jefferson.....	-----	1,700	22,500	192,159	895,875	851,414
Knox.....	-----	1,000	-----	31,400	176,882	129,723
Lake.....	3,028	-----	53,000	29,000	997,000	1,080,373
Lawrence.....	-----	45,000	34,188	10,777	132,288	682,363
Licking.....	-----	37,000	35,000	184,500	700,183	497,695

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

SCHOOL DEBTS—Concluded.

Counties.	Debt in 1880.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1920.	Debt in 1921.
Logan.....	\$37,874	\$17,090	\$18,500	\$104,400	\$492,522	\$1,014,325
Lorain.....	42,800	6,963	121,700	454,708	2,250,820	2,935,402
Lucas.....	218,359	171,251	574,518	1,246,995	5,443,850	10,487,300
Madison.....			36,970	16,640	317,540	297,528
Mahoning....	11,849	41,980			3,936,100	4,821,700
Marion.....	2,606	26,000	83,186	121,500	1,105,230	1,398,660
Medina.....	5,000		9,780	3,737	274,701	256,950
Meigs.....	2,876		5,428	1,626	105,900	87,410
Mercer.....	13,850	37,894	16,000	170,192	78,380	85,900
Miami.....	3,459	85,600	170,646	128,342	1,138,049	1,350,650
Monroe.....	7,213		27,485	30,354	91,596	100,234
Montgomery..	2,894	61,200	591,755	379,230	2,010,521	2,838,670
Morgan.....		13,615	3,955	2,800	55,808	60,193
Morrow.....	8,000	20,554	2,450	7,570	52,314	114,914
Muskingum...	13,858	5,569	90,460	6,663	509,761	532,642
Noble.....	13,260	2,175		15,819	19,050	96,303
Ottawa.....	5,850	5,000	4,000	60,726	164,630	224,849
Paulding....	10,002		21,142	25,683	264,646	268,956
Perry.....	1,731	23,900	9,000	84,140	376,226	319,175
Pickaway....	20,000	5,000	12,500	4,000	347,192	453,130
Pike.....				400	27,497	34,002
Portage.....	4,154	13,355		29,347	656,379	1,292,711
Preble.....	905	30,000	7,150	82,529	470,759	472,296
Putnam.....	5,200	11,140	41,300	119,506	181,963	192,446
Richland....	23,187	5,675	115,200	151,896	583,718	865,154
Ross.....			3,282	35,237	349,838	349,450
Sandusky....	3,156			92,718	452,500	378,947
Scioto.....	45,400	13,452	38,700	183,900	1,295,705	1,311,565
Seneca.....	28,000	56,176	45,342	77,593	520,425	737,975
Shelby.....	3,000	4,400	13,450	10,170	143,510	256,730
Stark.....	44,472	168,751	234,536	715,884	5,766,080	7,919,500
Summit.....		158,405	65,590	603,768	7,728,830	9,370,858
Trumbull....	450	41,390	103,885	213,850	2,782,754	4,189,179
Tuscarawas..	43,580	76,322	126,025	136,065	767,814	765,961
Union.....	18,759	400		4,900	250,377	251,390
Van Wert....	6,800	19,000	18,636	149,205	253,300	331,000
Vinton.....		1,800		1,986	56,655	52,700
Warren.....	1,910	8,050	44,002	31,200	403,589	390,540
Washington..	2,000	1,500	96,270	78,350	159,892	146,758
Wayne.....	9,000	4,440	6,115	7,650	459,776	615,501
Williams....	5,975	29,200	11,947	41,347	706,761	853,733
Wood.....	41,500	39,500	41,303	79,916	589,629	931,144
Wyandot....		11,125		23,842	352,385	593,340
Total.....	\$1,185,717	\$3,083,64	\$7,887,984	\$17,260,767	\$100,132,461	\$133,029,406

COMPARATIVE LOCAL DEBT STATEMENT.

Aggregate Amount of Funded and Unfunded Debts of all City School Districts on July 1, 1921, Together with a Classification of Same Showing the Purposes for Which the School Indebtedness of Each City was Created.

CITY SCHOOL DEBTS.

Cities.	Total School Debt of Each City.	Buildings and Sites.	Repairs and Alterations.	Tuition.	Interest.	Equipment.	Deficiency (Relief Acts).	Balance in Sinking Fund July 1, 1921.
Cleveland.....	\$20,337,000	\$20,060,000				\$277,000		\$2,754,451
Cincinnati.....	8,400,750	7,560,750		\$900,000				1,053,427
Toledo.....	9,842,000	9,842,000						337,853
Columbus.....	2,568,000	2,568,000						550,116
Akron.....	6,557,040	6,547,040	\$10,000					97,410
Dayton.....	1,805,000	1,805,000						72,000
Youngstown.....	3,088,500	3,088,500						542,086
Canton.....	6,005,000	5,664,000	4,281	256,719	\$80,000			
Springfield.....	825,000	700,000	125,000					98
Lakewood.....	3,629,500	3,203,500		426,000				111,490
Lima.....	798,700	549,700					\$249,000	
Hamilton.....	709,000	656,000	18,000			35,000		329
Lorain.....	1,290,183	1,222,000	3,500	49,259		10,000	5,424	36,680
Portsmouth.....	961,738	781,500	30,000	77,238	9,000		64,000	21,794
Zanesville.....	342,692	294,500	12,000				36,192	94,812
Steubenville.....	396,000	216,000		92,000		88,000		
Marion.....	886,500	713,500	2,500	34,000			136,500	3,320
Mansfield.....	725,500	383,000	92,500	250,000				16,177
East Cleveland.....	2,423,000	1,873,000		315,000		85,000	150,000	61,004
Warren.....	2,158,500	1,531,500		637,000				

Newark.....	\$321,000	\$213,500	\$7,500				\$100,000	\$1,573
Norwood.....	1,028,000	1,028,000						
Middletown.....	481,000	479,000	2,000					
Sandusky.....	305,000	225,500	27,000	\$40,500			\$12,000	12,000
Ashtabula.....	722,000	722,000						
Alliance.....	1,002,000	848,000	55,000	99,000				28,628
East Liverpool.....	720,500	378,000	22,000	160,000			180,500	
Elvira.....	1,096,431	895,000		128,360		\$7,937	65,134	19,655
Barberton.....	653,500	653,500						
Massillon.....	473,500	461,500					12,000	
Findlay.....	256,000	209,000	11,500	35,500				
Chillicothe.....	203,500	130,500		62,000			11,000	
E. Cleveland Heights.....	4,653,000	4,653,000						110,939
Marietta.....	20,000	20,000						
Bellaire.....	238,000	238,000						
Piqua.....	165,000	37,500	123,500	4,000				2,500
Lancaster.....	262,000	210,000	19,000				33,000	
Tiffin.....	6,000		6,000					2,532
Ironton.....	565,500	524,500		31,000				35,451
Cambridge.....	180,000	170,000					10,000	
Niles.....	502,500	466,500	36,000					3,791
Kennore.....	775,000	657,000		30,000		15,000		16,756
Fremont.....	116,000	116,000					73,000	3,738
Marlin Ferry.....	254,000	254,000						850
East Youngstown.....	634,000	634,000						6,717
Coshoccon.....	173,500	173,500						
New Philadelphia.....	175,500	5,000	141,000	10,000		19,500		
Bucyrus.....	857,000	857,000						10,127
Salem.....	235,000	201,000		35,000				9,042
Cuyahoga Falls.....	534,500	534,500						162
Fostoria.....	184,000	180,000					4,000	9,344
Conneaut.....	147,500	98,500		49,000				
Bellevue.....	336,500	115,500	133,000	48,000			40,000	5,000
Ashland.....	185,873	134,000		39,873			12,000	
Mt. Vernon.....	104,375	64,000		40,375				

CITY SCHOOL DEBTS—Concluded.

Cities.	Total School Debt of Each City.	Buildings and Sites.	Repairs and Alterations.	Tuition.	Interest.	Equipment.	Deficiency (Relief Acts).	Balance in Sinking Fund July 1, 1921.
Nenia.....	\$683,000	\$613,000	\$3,500	\$6,500	\$20,000	\$3,500	\$36,500	\$4,798
Delance.....	223,500	195,500				28,000		9,515
Wellsville.....	136,000	136,000					15,000	772
Delaware.....	65,000	50,000					3,900	25,641
Sidney.....	152,400	100,000		34,500		14,000		
West Park City.....	944,000	944,000						16,499
Wooster.....	130,000	48,000	62,000				20,000	1,781
Dover.....	237,000		175,000			40,000	42,000	4,080
Van Wert.....	85,500	85,500				5,000		2,910
Washington C. H.....	157,000	106,000	4,000				42,000	
Kenton.....	164,500	152,500	12,000					
Urbana.....	146,000	8,000	138,000					4,555
Norwalk.....	272,500	219,500		42,000		11,000		
Galion.....	324,300	229,000	800				94,500	126
Painesville.....	146,500	18,000	75,500	32,000			21,000	
Troy.....	159,000	146,500	12,500					18,366
Ravenna.....	356,500	356,500						19,506
Greenville.....	18,500	3,500	15,000					8,341
Kent.....	475,000	475,000						2,094
Circleville.....	124,000	124,000						
Wellston.....	28,000	14,000	3,000			1,000	10,000	
Girard.....								
Struthers.....	431,805	402,000	10,000	19,805				14,877
Nelsonville.....	32,000	32,000						984
Urichsville.....	90,000	67,000	5,000	18,000				

Athens.....	\$60,900	\$60,900							
St. Bernard.....	312,000	312,000							
Gallipolis.....	105,000	72,000						\$33,000	\$2,836
Jackson.....									
Bellevue.....	63,400	14,400	\$37,000	\$12,000					
Logan.....	77,000	60,000	3,000	14,000					
Bowling Green.....	107,000	83,000		24,000					16,387
East Palestine.....	90,960	47,760	7,000	26,500			\$4,200	5,500	3,625
Wapakoneta.....	28,000	22,000	6,000						1,252
Wilmington.....	43,000	43,000							
Totals.....	\$98,867,047	\$91,077,050	\$1,450,581	\$4,069,129	\$151,437	\$775,834	\$1,343,016		\$6,113,013

Figures in heavy face show Deficit.

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

Totals of all Funded and Unfunded Debts of the Ninety-Four Cities of the State.
CITY DEBTS.

Cities.	Popu- lation. 1920.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1915.	Debt in 1920.	Debt in 1921.
Cleveland.....	796,841	\$8,118,783	\$15,383,580	\$30,014,660	\$56,357,226	\$77,037,800	\$88,308,048
Cincinnati.....	401,247	26,435,500	27,090,440	54,518,410	70,919,669	79,481,205	89,044,867
Toledo.....	243,164	3,614,156	6,154,918	9,449,381	11,325,974	16,181,225	17,893,093
Columbus.....	237,031	3,802,227	7,257,900	14,784,412	19,903,000	26,031,416	27,319,416
Akron.....	268,435	91,300	584,700	1,407,938	8,424,662	12,008,680	19,107,192
Dayton.....	152,559	1,752,860	3,212,000	4,117,200	6,045,280	8,506,745	9,890,820
Youngstown.....	132,358	483,279	514,000	2,217,215	3,980,900	7,151,426	10,074,384
Canton.....	87,091	600,479	681,275	1,636,067	3,838,527	5,603,279	6,849,832
Springfield.....	60,840	785,219	733,793	1,450,370	2,521,015	2,493,417	2,429,323
Lakewood.....	41,732			1,237,158	1,719,845	3,312,679	3,663,668
Lima.....	41,326	439,130	835,600	1,252,352	1,118,655	2,856,144	3,569,733
Hamilton.....	39,675	515,700	882,982	1,661,626	1,840,908	2,773,653	3,595,024
Lorain.....	37,295	65,000	526,650	1,460,776	1,983,647	2,471,952	3,436,403
Portsmouth.....	33,011	229,000	463,120	1,024,500	1,749,500	1,950,600	1,914,100
Zanesville.....	29,569	506,200	635,210	661,045	848,556	1,122,884	1,231,800
Steubenville.....	28,508	162,687	47,403	480,040	1,040,368	736,612	761,081
Marion.....	27,891	38,000	347,092	518,348	720,337	1,396,664	1,789,994
Mansfield.....	27,824	189,550	138,000	540,100	474,449	1,175,642	1,548,555
East Cleveland.....	27,292		210,000	356,710	863,031	1,423,691	1,750,774
Warren.....	27,050	10,000	90,750	138,856	289,500	1,351,024	2,882,410
Newark.....	26,718	299,195	181,000	817,071	1,025,142	1,142,367	1,270,299
Norwood.....	24,966	6,000	481,908	1,079,839	1,774,267	2,473,377	2,610,598
Middletown.....	23,594	101,060	222,000	414,733	572,657	998,327	1,175,267
Sandusky.....	22,897	412,100	619,100	841,600	1,287,000	1,211,975	1,356,850
Ashtabula.....	22,082	20,119	212,460	637,730	682,560	552,670	1,038,185
Alliance.....	21,603	145,000	274,220	886,100	1,354,394	2,123,650	2,317,322
East Liverpool.....	21,411	260,100	369,002	501,743	774,073	1,240,308	1,308,898
Elyria.....	20,474	20,820	61,586	1,294,990	1,441,867	2,070,219	2,369,089
Barberton.....	18,811		43,600	212,480	477,588	539,637	695,472
Massillon.....	17,428	27,300	65,000	176,071	287,398	241,243	293,578
Findlay.....	17,021	628,714	510,925	665,341	494,748	563,074	551,984
Chillicothe.....	15,831		200,400	450,109	463,005	443,574	457,656
E. Cleveland Hqs.....	15,236						2,496,637
Marietta.....	15,110	185,600	412,810	493,414	588,962	538,641	491,226
Bellevue.....	15,061	224,966	143,611	300,215	340,547	342,669	355,032
Piqua.....	15,044	402,000	280,000	485,900	639,171	825,273	979,290
Lancaster.....	14,766	96,686	104,843	163,939	229,408	221,287	289,485
Tiffin.....	14,375	315,635	714,600	423,000	745,000	445,952	499,272
Ironton.....	14,007	216,236	265,000	516,760	663,717	1,078,599	1,124,203
Cambridge.....	13,101	35,000	199,936	533,051	960,659	774,235	747,520
Niles.....	13,080	16,000	102,000	197,543	459,450	1,121,358	1,356,995
Kennmore.....	12,683						1,567,750
Premont.....	12,468	257,600	216,850	361,587	370,833	356,991	368,931
Martin's Ferry.....	11,634		226,000	296,476	250,000	338,932	332,226
East Youngstown.....	11,237						811,437
Coshocton.....	10,847		166,000	283,922	217,030	307,110	272,330
New Philadelphia.....	10,718	43,500	75,498	86,919	483,258	323,745	320,346
Newbury.....	10,425	98,000	65,665	187,191	163,864	196,447	183,971
Salem.....	10,305		207,339	445,403	543,114	697,523	670,522
Cuyahoga Falls.....	10,200						1,078,595

COMPARATIVE LOCAL DEBT STATEMENT—Concluded.

CITY DEBTS—Concluded.

Cities.	Population.	Debt in 1890.	Debt in 1900.	Debt in 1910.	Debt in 1915.	Debt in 1920.	Debt in 1921.
Fostoria.....	9,987	\$39,500	\$311,074	\$532,002	\$743,782	\$539,637	\$484,938
Conneaut.....	9,343	-----	96,800	262,100	211,999	289,325	275,710
Bellefontaine.....	9,336	83,771	195,858	375,246	215,200	476,069	476,575
Ashland.....	9,249	16,200	43,500	292,670	234,781	400,300	439,160
Mt. Vernon.....	9,237	61,000	66,655	300,135	198,110	308,359	311,840
Xenia.....	9,110	99,200	168,450	308,350	248,150	911,600	929,540
Defiance.....	8,876	101,000	257,600	392,400	431,255	773,133	833,520
Wellsville.....	8,849	78,500	748,441	512,714	477,596	408,077	486,369
Delaware.....	8,756	55,000	48,335	296,476	376,246	209,500	186,735
Sidney.....	8,590	96,000	185,500	265,500	277,000	494,152	668,502
West Park City.....	8,581	-----	-----	-----	-----	-----	915,345
Wooster.....	8,201	128,000	204,157	443,570	545,269	563,176	535,655
Dover.....	8,101	10,873	57,000	144,995	333,160	410,251	333,098
Van Wert.....	8,103	45,000	237,901	197,910	228,401	216,822	191,524
Washington C. H.....	7,962	40,267	82,329	75,600	182,258	339,060	462,018
Kenton.....	7,690	-----	182,318	298,735	430,150	473,665	530,385
Urban.....	7,621	73,568	272,000	97,059	623,555	532,165	483,285
Norwalk.....	7,379	61,800	180,002	230,206	374,802	343,488	348,788
Galion.....	7,374	25,000	177,500	315,616	391,506	262,909	451,014
Painesville.....	7,272	26,300	166,000	360,238	431,987	619,250	808,838
Troy.....	7,260	142,000	217,649	322,690	470,778	531,908	702,650
Ravenna.....	7,219	85,000	158,000	265,086	276,815	413,565	459,638
Greenville.....	7,104	128,500	281,009	294,891	257,333	256,372	233,805
Kent.....	7,070	-----	-----	-----	-----	-----	351,238
Circleville.....	7,049	25,000	46,000	47,623	172,059	150,236	129,000
Wellston.....	6,687	-----	123,279	115,023	80,601	63,494	63,494
Girard.....	6,556	-----	-----	-----	-----	-----	-----
Struthers.....	5,847	-----	-----	-----	-----	-----	194,910
Nelsonville.....	6,440	30,000	72,280	156,697	145,038	74,554	103,942
Uhrichsville.....	6,428	-----	-----	-----	-----	-----	-----
Athens.....	6,418	9,030	122,500	186,000	171,936	215,424	187,986
St. Bernard.....	6,312	-----	-----	220,939	-----	757,983	770,242
Gallipolis.....	6,070	140,910	277,600	264,000	269,100	261,644	263,372
Jackson.....	5,842	-----	21,200	90,100	194,059	168,700	204,700
Bellevue.....	5,776	-----	27,600	91,584	86,700	231,787	212,289
Bowling Green.....	5,788	84,943	70,250	109,700	163,145	201,841	205,566
East Palestine.....	5,750	-----	-----	-----	-----	-----	220,850
Delphos.....	5,745	38,000	93,000	159,000	188,507	140,130	146,159
St. Marys.....	5,679	42,000	172,970	421,552	377,788	375,228	385,321
Shelby.....	5,578	-----	-----	-----	-----	-----	-----
Logan.....	5,493	-----	-----	-----	-----	-----	84,650
Dennison.....	5,321	-----	-----	-----	-----	-----	-----
Wapakoneta.....	5,295	24,000	150,300	187,515	157,595	209,504	466,261
Wilmington.....	5,037	-----	-----	-----	-----	-----	170,161
Total.....	-----	\$59,447 00	\$78,132,435	\$150,366,590	\$223,333,023	\$288,881,229	\$312,216,577

CITY DEBT GROWTH.

Total Payments of Outstanding Municipal and School Debts in Each City and Amount of New Debts Created During the Fiscal Year Ending June 30, 1921.

Cities.	Municipal Debt.		School Debt.	
	Outstanding Debt Paid During Year.	New Debt Created During Year.	Outstanding Debt Paid During Year.	New Debt Created During Year.
Cleveland.....	\$4,072,608	\$15,342,856	\$648,000	\$5,000,000
Cincinnati.....	701,111	10,264,773	2,900	1,500,000
Toledo.....	1,354,137	3,066,004	106,000	5,000,000
Columbus.....	785,600	2,073,600	85,000	1,170,000
Akron.....	993,229	8,091,740	307,390	1,008,840
Dayton.....	487,195	1,871,270	368,500	720,000
Youngstown.....	749,659	3,672,617	36,000	480,000
Canton.....	521,768	1,930,905	86,178	2,138,000
Springfield.....	262,044	179,150	25,000	150,000
Lakewood.....	263,608	614,596	55,000	1,250,000
Lima.....	334,924	1,048,512	137,635	109,000
Hamilton.....	161,168	982,539	24,000	-----
Lorain.....	182,339	1,146,790	92,213	379,683
Portsmouth.....	105,000	68,500	47,854	86,238
Zanesville.....	121,932	220,695	26,000	12,000
Steuenville.....	121,643	146,112	22,000	92,000
Marion.....	305,562	599,892	41,500	120,000
Mansfield.....	169,788	542,700	211,644	445,000
East Cleveland.....	194,658	521,741	15,000	800,000
Warren.....	216,515	1,747,900	91,000	912,500
Newark.....	111,050	239,200	52,500	100,000
Norwood.....	145,282	282,502	22,000	-----
Middletown.....	101,573	253,512	36,000	100,000
Sandusky.....	167,425	312,300	6,500	94,500
Ashtabula.....	67,985	579,500	18,000	-----
Alliance.....	154,244	347,915	85,500	65,000
East Liverpool.....	94,969	163,499	63,000	95,000
Elyria.....	126,293	432,967	77,290	195,651
Barberton.....	78,993	12,067	14,000	50,000
Massillon.....	70,187	120,521	20,000	-----
Findlay.....	77,947	52,857	76,700	35,500
Chillicothe.....	12,918	27,000	54,500	63,000
East Cleveland Heights.....	217,753	781,500	323,000	2,700,000
Marietta.....	62,299	14,784	-----	-----
Bellaire.....	72,528	84,890	5,000	-----
Piqua.....	51,954	205,970	6,500	-----
Lancaster.....	36,586	104,785	14,000	-----
Tiffin.....	68,308	121,628	11,000	-----
Ironton.....	3,306	49,000	12,000	506,000
Cambridge.....	41,465	12,850	15,000	25,000
Niles.....	89,434	324,800	49,000	72,000
Kenmore.....	41,500	581,000	1,000	162,000
Fremont.....	58,011	70,100	9,000	-----
Martins Ferry.....	13,206	6,500	8,000	-----
East Youngstown.....	-----	-----	9,000	150,000

CITY DEBT GROWTH—Concluded.

Cities.	Municipal Debt.		School Debt.	
	Outstanding Debt Paid During Year.	New Debt Created During Year.	Outstanding Debt Paid During Year.	New Debt Created During Year.
Coshocton.....	\$49,280	\$14,500	\$25,000	\$70,000
New Philadelphia.....	23,400	17,500	25,100	19,500
Bucyrus.....	53,409	40,992	28,524	115,000
Salem.....	27,001		18,000	
Cuyahoga Falls.....	95,370	407,249	35,500	375,000
Fostoria.....	58,698	3,000	7,000	
Conneaut.....	29,256	15,640	3,000	32,000
Bellefontaine.....	41,220	41,725	12,500	84,000
Ashland.....	26,740	65,600	234,240	268,113
Mt. Vernon.....	35,646	32,626	31,000	40,375
Xenia.....	79,500	54,000	9,000	550,000
Defiance.....	39,813	100,000	9,200	
Wellsville.....	41,506	119,798	6,000	
Delaware.....	45,277	13,500	7,000	
Sidney.....	49,650	225,300	24,550	38,400
West Park City.....	54,671	189,942	35,000	635,000
Wooster.....	31,485	3,964	4,500	
Dover.....	35,100	7,917	26,000	20,000
Van Wert.....	25,299		5,000	
Washington C. H.....	45,230	165,450	6,500	
Kenton.....	48,980	105,700	2,000	150,000
Urbana.....	56,880	8,000	2,000	140,000
Norwalk.....	29,700	35,000	19,000	43,000
Galion.....	53,894	245,000	18,623	22,000
Painesville.....	59,413	219,000	3,000	40,000
Troy.....	49,859	220,000	1,500	
Ravenna.....	33,238	79,310	1,000	350,000
Greenville.....	37,267	11,000	7,500	3,500
Kent.....	48,453			200,000
Circleville.....	25,000	18,000	4,000	
Wellston.....	6,000	6,000	3,500	
Girard.....				
Struthers.....			3,000	275,000
Nelsonville.....	8,187	30,942	2,000	
Chrichsville.....			500	
Athens.....	23,372		3,400	
St. Bernard.....	5,627	17,886		
Gallipolis.....	19,293	15,000	8,398	33,000
Jackson.....	6,000	42,000		
Bellevue.....	19,198		4,600	6,000
Bowling Green.....	56,607	60,332	5,000	
East Palestine.....	20,404	16,270	26,500	26,500
Delphos.....	33,471	39,500		
St. Marys.....	78,350	23,442		
Shelby.....				
Dennison.....				
Logan.....	12,565	23,400	29,200	32,200
Wapakoneta.....	39,765	337,216	2,000	
Wilmington.....	10,500	72,500	4,500	
Totals.....	\$15,739,668	\$62,485,950	\$4,131,139	\$29,315,700

NEW DEBTS CREATED VS. OLD DEBTS PAID.

Most Ohio Political Subdivisions are Creating New Debts far More Rapidly Than They are Liquidating Their Outstanding Indebtedness. The Following Table Covers the Fiscal Year Ending June 30, 1921.

Counties.	County Debt.		Village Debt.		School Debt.	
	Outstand- ing Debt Paid Dur- ing Year.	New Debt Created During Year.	Outstand- ing Debt Paid Dur- ing Year.	New Debt Created During Year.	Outstand- ing Debt Paid Dur- ing Year.	New Debt Created During Year.
Adams.....	\$17,156	\$78,100	\$2,750	\$4,495	\$5,005	\$2,689
Allen.....	35,646	65,600	12,700	4,000	159,878	127,262
Ashland.....	68,000	153 0 00	12,982	-----	13,068	25,311
Ashtabula.....	144,000	757,500	50,208	115,700	83,601	215,553
Athens.....	12,000	-----	12,196	1,100	58,009	22,460
Auglaize.....	90,300	141,600	17,613	-----	49,657	6,225
Belmont.....	83,000	616,640	22,091	172,011	33,870	11,002
Brown.....	9,000	138,032	4,050	13,100	5,325	34,500
Butler.....	65,000	193,600	6,100	18,000	84,635	107,000
Carroll.....	2,000	-----	13,736	10,000	5,279	8,100
Champaign.....	6,320	18,500	13,800	9,000	48,932	48,766
Clark.....	89,568	601,075	4,000	-----	40,050	226,580
Clermont.....	52,100	135,100	30,164	83,800	19,389	37,795
Clinton.....	15,000	-----	8,650	4,100	22,900	23,340
Columbiana.....	173,000	18,500	23,350	52,000	156,501	202,966
Coshocton.....	99,663	27,300	2,200	-----	37,570	50,258
Crawford.....	37,974	287,500	17,500	6,000	61,784	378,153
Cuyahoga.....	1,681 347	1,492,238	991,149	2,678,300	1,188,915	11,828,200
Darke.....	140,432	442,400	14,229	14,300	55,210	325,873
Defiance.....	125,845	182,300	11,100	-----	17,000	168,863
Delaware.....	205,733	212,330	9,683	730	59,541	31,600
Erie.....	100,400	279,320	12,500	39,100	35,935	267,706
Fairfield.....	4,000	-----	6,770	3,030	44,658	48,000
Fayette.....	18,300	-----	-----	-----	13,900	149,800
Franklin.....	683,640	1,195,950	200,910	625,140	125,830	1,940,000
Fulton.....	145,320	13,872	48,196	60,433	36,664	119,976
Gallia.....	23 900	-----	-----	-----	30,597	36,650
Geauga.....	30,725	33,965	22,416	10,000	6,900	2,730
Greene.....	59,053	22,800	10,766	-----	18,180	571,000
Greensey.....	61,000	119,979	3,767	-----	28,276	30,500
Hamilton.....	-----	434,500	31,711	31,924	37,694	1,533,584
Hancock.....	228,570	402,130	11,054	4,554	89,850	185,500
Hardin.....	130,434	208,018	23,365	4,883	38,142	261,900
Harrison.....	23,209	4,800	18,935	19,850	17,700	20,300
Henry.....	132,890	116,500	38,900	20,555	9,700	423,100
Hickland.....	40,800	80,500	71,872	44,125	52,647	80,212
Hocking.....	13,180	287,100	2,461	4,700	29,458	65,930
Holmes.....	40,384	155,490	8,865	6,149	7,150	40,250
Huron.....	226,150	121,175	83,724	28,940	21,850	90,570
Jackson.....	34,309	-----	2,000	-----	8,200	-----
Jefferson.....	61,500	180,000	37,697	80,697	43,250	201,714
Knox.....	50,475	202,888	1,000	-----	31,814	52,701
Lake.....	112,900	658,500	128,763	545,150	22,000	106,173
Lawrence.....	55,000	-----	700	-----	45,300	583,563
Licking.....	97,500	-----	38,913	-----	64,935	142,795

NEW DEBTS CREATED VS. OLD DEBTS PAID—Concluded.

Counties.	County Debt.		Village Debt.		School Debt.	
	Outstand- ing Debt Paid Dur- ing Year.	New Debt Created During Year.	Outstand- ing Debt Paid Dur- ing Year.	New Debt Created During Year.	Outstand- ing Debt Paid Dur- ing Year.	New Debt Created During Year.
Logan.....	\$74,600	\$900	\$14,241	\$38,365	\$53,630	\$363,760
Lorain.....	164,000	-----	51,765	42,400	197,528	883,209
Lucas.....	297,570	464,724	30,200	27,418	135,750	5,179,200
Madison.....	62,110	201,540	88,490	57,000	77,090	57,078
Mahoning.....	202,250	361,114	138,334	507,805	73,500	973,950
Marion.....	98,530	267,034	26,144	13,000	94,770	388,200
Medina.....	71,257	234,863	39,530	158,374	15,800	7,000
Meigs.....	2,000	-----	7,957	47,457	33,375	14,885
Mercer.....	157,240	588,100	68,680	74,490	13,900	21,420
Miami.....	172,250	208,550	7,175	6,600	18,250	231,651
Monroe.....	8,183	-----	3,580	4,449	8,008	16,645
Montgomery....	326,850	2,213,542	34,452	60,600	394,430	1,288,960
Morgan.....	49,200	19,000	5,700	20,000	11,385	17,328
Morrow.....	99,823	110,987	12,678	1,660	20,658	69,500
Muskingum.....	102,000	50,123	31,510	53,582	43,289	66,170
Noble.....	13,000	50,000	7,474	7,600	3,150	80,403
Ottawa.....	100,450	158,000	45,639	48,000	12,100	71,319
Paulding.....	134,350	144,000	28,525	7,500	19,150	23,460
Perry.....	34,300	-----	42,644	69,950	16,150	-----
Pickaway.....	46,500	38,000	3,350	1,400	37,563	143,500
Pike.....	20,750	43,450	5,940	11,250	3,620	10,125
Portage.....	112,326	13,000	12,058	36,512	32,493	668,825
Preble.....	18,000	90,000	30,407	37,900	84,379	85,916
Putnam.....	107,400	42,200	14,096	28,265	22,039	32,521
Richland.....	190,511	288,830	27,452	115,450	228,119	509,554
Ross.....	29,000	100,000	4,600	-----	77,038	76,650
Sandusky.....	121,750	458,700	48,820	135,437	182,500	108,947
Scioto.....	16,000	220,000	31,500	40,000	98,955	114,815
Seneca.....	49,150	205,000	20,760	6,500	26,450	244,000
Shelby.....	82,850	13,000	1,800	5,300	28,135	141,355
Stark.....	216,900	390,000	40,870	106,179	229,269	2,382,689
Summit.....	288,141	567,000	23,784	250,146	426,718	2,068,745
Trumbull.....	250,156	1,050,000	67,100	257,563	187,225	1,580,450
Tuscarawas.....	45,300	308,750	44,455	116,339	100,823	98,970
Union.....	133,270	575,700	90,975	8,500	36,028	32,390
Van Wert.....	21,525	290,691	4,536	1,301	19,300	100,000
Vinton.....	1,000	-----	2,800	-----	1,700	-----
Warren.....	23,161	60,000	16,429	42,519	27,264	14,215
Washington.....	12,000	-----	2,248	7,267	20,567	27,433
Wayne.....	108,635	-----	60,430	158,480	43,170	198,895
Williams.....	204,500	713,700	64,323	156,378	81,388	228,261
Wood.....	430,426	467,700	48,204	43,317	102,150	443,665
Wyandot.....	89,850	91,000	12,180	121,500	29,045	270,000
Total.....	\$9,696,369	\$21,169,640	\$3,479,914	\$7,619,589	\$6,434,570	\$40,123,318

COMPARATIVE LOCAL DEBT STATEMENT—Continued.

Total debt in each county in 1880, 1890, 1900, 1920 and 1921, for all purposes, including county, township, school, city and village indebtedness.

TOTAL OF ALL DEBTS.

Counties.	Total Debt in 1880.	Total Debt in 1890.	Total Debt in 1900.	Total Debt in 1910.	Total Debt in 1920.	Total Debt in 1921.
Adams.....	\$9,012	\$62,232	\$205,500	\$293,073	\$569,992	\$630,605
Allen.....	143,689	559,479	1,055,320	1,674,402	4,319,486	5,031,499
Ashland.....	10,672	43,158	60,750	518,453	1,428,947	1,523,993
Astabula.....	12,327	84,919	328,459	1,175,986	3,842,265	5,101,433
Athens.....	56,900	40,165	623,987	639,715	893,962	731,325
Auglaize.....	92,600	130,950	556,463	998,195	1,920,306	2,107,002
Belmont.....	153,050	529,543	978,113	1,232,531	2,731,092	3,450,621
Brown.....	34,288	87,172	88,659	133,491	303,513	473,910
Butler.....	41,042	965,242	1,110,444	1,093,985	6,309,516	7,470,690
Carroll.....	-----	68,039	58,000	127,645	117,602	115,820
Champaign.....	170,490	119,063	361,381	233,852	1,312,323	1,274,193
Clark.....	199,536	985,190	864,105	1,762,961	4,280,640	4,910,584
Clermont.....	29,300	90,000	179,990	336,959	898,004	1,053,047
Clinton.....	50,000	43,850	156,083	245,048	849,833	912,121
Columbiana.....	105,361	445,953	1,287,587	1,913,884	5,930,106	5,884,301
Coshocton.....	4,678	26,000	172,148	279,088	962,147	867,963
Crawford.....	79,995	143,895	417,132	749,169	2,890,651	3,594,009
Cuyahoga.....	4,506,113	7,865,700	15,334,872	43,028,431	128,997,770	154,532,785
Darke.....	70,523	284,893	379,500	757,477	1,486,391	2,036,782
Defiance.....	30,607	113,212	374,670	525,025	2,533,733	2,785,108
Delaware.....	105,669	53,991	49,622	833,106	1,536,146	1,475,178
Erie.....	513,724	516,093	666,821	1,039,696	2,231,431	2,796,198
Fairfield.....	41,950	96,686	111,813	182,563	965,402	971,754
Fayette.....	8,888	130,921	154,134	137,490	808,460	1,050,018
Franklin.....	1,538,796	5,385,941	6,394,203	13,169,651	33,999,396	38,247,769
Fulton.....	32,166	61,410	132,325	548,804	1,352,029	1,318,107
Gallia.....	151,586	140,929	626,075	705,163	800,917	784,899
Geauga.....	19,239	14,528	46,298	84,893	620,929	596,518
Greene.....	70,633	248,406	218,805	597,275	1,632,782	2,363,723
Guernsey.....	25,770	50,114	312,253	757,272	1,527,881	1,600,301
Hamilton.....	22,964,260	26,406,956	31,893,546	53,707,437	100,891,230	112,541,411
Hancock.....	48,516	650,509	763,150	1,031,173	2,024,431	2,356,255
Hardin.....	212,879	448,660	318,209	593,685	1,388,987	1,739,356
Harrison.....	-----	-----	38,000	151,593	293,080	274,953
Henry.....	135,000	288,835	237,717	761,672	1,287,060	1,385,755
Highland.....	49,898	92,935	249,967	254,740	709,300	698,819
Hocking.....	-----	10,007	62,203	233,877	264,847	603,435
Holmes.....	3,015	58,097	75,696	78,815	292,293	480,696
Huron.....	65,015	121,058	463,827	736,443	2,963,921	2,566,225
Jackson.....	-----	15,914	422,481	724,335	643,225	642,663
Jefferson.....	28,069	265,544	573,713	644,682	2,297,076	2,528,817
Knox.....	-----	64,000	66,655	410,927	879,264	1,038,562
Lake.....	9,365	30,612	322,699	653,212	3,996,854	5,734,021
Lawrence.....	309,662	328,870	586,171	928,940	2,198,342	2,751,066
Licking.....	183,165	534,895	364,000	1,179,225	2,632,741	2,522,050

COMPARATIVE LOCAL DEBT STATEMENT—Concluded.

TOTAL OF ALL DEBTS—Concluded.

Counties.	Total Debt in 1880.	Total Debt in 1890.	Total Debt in 1900.	Total Debt in 1910.	Total Debt in 1920.	Total Debt in 1921.
Logan.....	\$137,480	\$212,119	\$320,692	\$420,822	\$1,508,836	\$1,949,468
Lorain.....	42,800	142,141	836,316	3,525,756	8,443,166	10,080,805
Lucas.....	3,492,398	4,611,877	7,311,839	10,210,825	26,187,481	33,912,245
Madison.....	8,252	63,159	191,503	186,180	1,029,870	1,119,214
Mahoning ..	221,516	334,719	477,493	5,939,513	15,769,725	21,075,853
Marion.....	24,671	159,800	387,453	869,780	3,359,015	4,109,236
Medina.....	17,550	11,000	66,170	235,871	1,513,332	1,750,857
Meigs.....	152,876	135,409	260,310	297,857	356,814	367,712
Mercer.....	27,850	460,111	138,148	926,000	1,334,310	1,788,250
Miami.....	365,055	845,295	1,224,963	1,236,630	3,489,149	3,942,632
Monroe.....	10,642	2,133	45,031	161,913	183,304	182,978
Montgomery	1,141,631	1,994,738	3,449,055	4,959,239	13,057,863	17,188,227
Morgan.....	7,469	60,515	96,713	112,174	542,430	544,491
Morrow.....	35,214	20,554	32,025	202,073	769,568	839,785
Muskingum..	642,258	522,750	1,324,067	1,161,163	3,065,366	3,167,742
Noble.....	14,960	2,175	26,839	60,453	257,955	368,533
Ottawa.....	9,550	40,745	281,988	314,509	1,079,446	1,179,737
Paulding.....	80,786	197,725	371,651	696,359	1,621,921	1,614,856
Perry.....	6,595	135,200	19,300	206,946	1,186,777	995,629
Pickaway ..	20,499	327,982	194,632	52,624	1,003,288	1,077,540
Pike.....	23,376	79,922	57,405	117,900	203,040	237,980
Portage.....	10,845	108,805	261,088	456,616	2,313,986	2,905,963
Preble.....	6,681	73,000	185,463	301,734	1,017,544	1,096,874
Putnam.....	137,200	125,593	445,122	846,627	752,259	714,345
Richland....	195,437	234,029	537,100	1,041,127	2,816,715	3,684,627
Ross.....	70,146	83,677	227,936	491,126	1,259,537	1,343,151
Sandusky....	102,295	287,925	436,238	611,556	2,017,527	2,614,270
Scioto.....	518,254	380,922	416,970	1,253,000	4,255,373	4,439,900
Seneca.....	95,677	392,711	1,436,957	1,242,223	2,635,394	3,190,181
Shelby.....	135,600	142,100	289,400	303,020	983,787	1,226,577
Stark.....	315,990	1,039,341	1,350,597	3,519,988	15,799,613	19,659,433
Summit.....	22,505	253,005	643,413	2,409,238	26,637,149	36,292,468
Trumbull....	45,298	69,745	275,083	669,479	8,209,541	12,415,296
Tuscarawas	58,922	216,003	446,685	543,127	2,267,944	2,573,773
Union.....	181,015	104,724	55,580	743,955	1,262,533	1,623,502
Van Wert....	89,667	112,237	415,977	984,622	1,117,818	1,397,852
Vinton.....	-----	24,400	26,852	1,986	94,555	89,300
Warren.....	26,449	117,450	281,855	269,273	1,153,869	1,202,348
Washington	178,700	183,014	645,794	571,801	895,883	842,865
Wayne.....	144,455	138,815	318,408	492,279	2,084,562	2,189,146
Williams....	5,975	139,961	163,966	369,192	2,722,127	3,515,933
Wood.....	154,700	205,156	235,207	969,224	2,058,220	2,437,687
Wyandot....	1,000	109,535	241,025	291,324	1,041,531	1,393,458
Total ..	\$41,297,717	\$63,609,813	\$96,193,885	\$188,146,146	\$510,206,426	\$607,922,359

SCHOOL LAND TRUST.
RECEIPTS AND DISBURSEMENTS FOR FISCAL YEAR ENDING JUNE 30, 1921.

County.	Township.	Number.	Range.	Fund.	Balance July 1, 1920.	Received.	Total.	Disbursed.	Balance June 30, 1921.
Athens	Ames	6	13	School	\$437 50	\$340 00	\$340 00		\$340 00
Athens	Rome	6	12	School	905 00		437 50		437 50
Athens	Troy	5	11	School	56 43	12 50	917 50		917 50
Athens	Lodi	4	13	School	3,799 90		56 43		56 43
Borrowed by State	State of Ohio			State of Ohio	1,200 00		3,799 90		3,799 90
Belmont	Smith	6	4	School	1,200 00		1,200 00		1,200 00
Belmont	Wayne	6	5	School	40 89	89 78	130 67		130 67
Belmont	Union	14	22	School	15,191 96	7,896 32	23,088 28		23,088 28
Carroll	Franklin	4	22	School	60		60		60
Franklin	Franklin	1	22	School	32 40	350 00	382 40		382 40
Greene	Bath	3	8 M. R. S.	School	6,000 00		6,000 00		6,000 00
Greene	Beaver Creek	3	7 M. R. S.	School	4,885 00		4,885 00		4,885 00
Guernsey	Malwood	9	7	School	25 00		25 00		25 00
Guernsey	Guyton	3	15	School	70 00		70 00		70 00
Gallia	Perry	5	16	School	450 00		450 00		450 00
Gallia	Raccoon	6	16	School	25 00		25 00		25 00
Hocking	Star	12	16	School	9,401 14	7,600 97	17,002 11		17,002 11
Hocking	Greene	13	16	School	80 00		80 00		80 00
Harrison	Moorefield	10	6 E.	School	3,700 83	4,301 00	8,001 83		7,991 03
Harrison	Crosby	2	16	School	214 26		214 26	\$10 80	214 26
Lawrence	Mason	3	16	School	5 00		5 00		5 00
Lawrence	Union	1	17	School	1,000 00		1,000 00		1,000 00
Lawrence	Arl	4	18	School	2,001 72	2 56	2,004 28		2,004 28
Lawrence	Decatur	3	11	School	300 00		300 00		300 00
Meigs	Windsor	9	13	School	4,736 37	28 87	4,765 24		4,765 24
Meigs	Homer	7	12	School	375 00		375 00		375 00
Meigs	Sutton	2	14	School	1,497 65	570 50	2,068 15		2,068 15
Meigs	Scioto	7	12	School	439 85		439 85		439 85
Meigs	Lefair	1	12	School	349 00		349 00		349 00
Meigs	Chester	4	6 E.	School	9,126 67	9,126 67	18,253 34		18,253 34
Meigs	Orange	2	7	School	399 50		399 50		399 50
Monkmonery	Harrison	6	3	School	1,368 13	237 91	1,606 04		1,606 04
Monroe	Franklin	3	22 M. S. Fr.	School	60		60		60
Monroe	Switzerland	2	22 M. S. Fr.	School	5,183 96		5,183 96		5,183 96
Perry	Greenville	12		School	1 20		1 20		1 20
Pickaway	Pickaway	3		School	80		80		80
Pickaway	Blanch	11		School	138 50	305 00	443 50		443 50
Tuscarawas	Richland	9	18	School	531 67		531 67		531 67
Vinton	Wilkesville	8	18	School	252 80	292 00	544 80		544 80
V. M. D.		---	---	Total	\$73,730 00	\$31,699 08	\$105,429 08	\$10 80	\$105,418 28

MINISTERIAL LAND TRUST.

RECEIPTS AND DISBURSEMENTS FOR FISCAL YEAR ENDING JUNE 30, 1921.

County.	Township.	Number.	Range.	Fund.	Balance July 1, 1920.	Received.	Total.	Disbursed.	Balance June 30, 1921.
Athens	Waterloo.....	11	15	Ministerial	\$64 82		\$64 82		\$64 82
Athens	Lodi.....	4	13	Ministerial	149 60	\$52 37	201 97		201 97
Athens	Troy.....	5	11	Ministerial	238 00		238 00		238 00
Gallia	Guyan.....	3	15	Ministerial	95 00		95 00		95 00
Gallia	Ohio.....	1	14	Ministerial		16 00	16 00		16 00
Gallia	Cheshire.....	5	14	Ministerial	50 00	200 00	250 00		250 00
Hocking	Star.....	12	16	Ministerial	1,170 43	1,219 53	2,389 96		2,389 96
Lawrence	Star.....	2	15	Ministerial	25 00		25 00		25 00
Morgan	Homer.....	7	13	Ministerial	87 55		87 55		87 55
Meigs	Scipio.....	7	14	Ministerial	70 23		70 23		70 23
Meigs	Sutton.....	2	12	Ministerial	2,439 25		2,439 25		2,439 25
Meigs	Rutland.....	6	14	Ministerial	300 00		300 00		300 00
Meigs	Grange.....	4	12	Ministerial	15 00		15 00		15 00
Meigs	Olive.....	3	11	Ministerial	791 00		791 00		791 00
Meigs	Chester.....	3	12	Ministerial	253 00		253 00		253 00
Washington	Marietta.....	8	2	Ministerial	107 63	16 50	124 13		124 13
				Total.....	\$5,856 51	\$1,504 40	\$7,360 91		\$7,360 91

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS.

Salaries, clerk hire and fee earnings of county officers for the year ending August 31, 1920, as reported under Sections 3046 and 3047, General Code.

AUDITOR.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Auditor.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Adams.....	\$2,085 00	\$998 34	\$3,083 34	\$3,475 64	\$20 58	\$3,496 22
Allen.....	3,795 00	5,303 46	9,098 46	9,596 11	-----	9,596 11
Ashland.....	1,955 04	4,082 59	6,037 63	5,931 03	241 50	6,172 53
Ashtabula.....	3,930 00	6,469 78	10,399 78	10,346 28	1,246 76	11,593 04
Athens.....	3,390 00	5,650 94	9,040 94	6,935 97	338 55	7,274 52
Auglaize.....	2,530 00	3,880 00	6,410 00	6,441 89	237 54	6,679 43
Belmont.....	4,500 80	6,785 80	11,286 60	9,488 12	500 23	9,988 35
Brown.....	2,085 00	2,040 00	4,125 00	3,812 79	259 55	4,072 34
Butler.....	4,301 76	7,191 78	11,493 54	13,647 65	677 06	14,324 71
Carroll.....	1,500 00	1,975 00	3,475 00	3,738 69	292 28	4,030 97
Champaign.....	2,215 00	3,877 85	6,092 85	6,592 09	149 20	6,741 29
Clark.....	4,185 00	11,750 25	15,935 25	12,273 85	586 65	12,860 50
Clermont.....	2,410 00	2,522 82	4,932 82	4,165 27	332 01	4,497 28
Clinton.....	2,020 00	2,940 00	4,960 00	5,282 70	39 40	5,322 10
Columbiana.....	4,525 00	8,031 85	12,556 85	10,732 43	697 60	11,430 03
Coshocton.....	2,475 00	4,226 33	6,701 33	5,502 93	304 55	5,807 48
Crawford.....	2,695 00	5,201 50	7,896 50	7,451 62	266 05	7,737 67
Cuyahoga.....	6,000 00	92,388 23	98,388 23	69,819 01	6,941 50	76,760 51
Darke.....	3,135 00	5,076 57	8,211 57	8,437 32	262 60	8,699 92
Defiance.....	2,085 00	4,051 88	6,136 88	6,679 95	257 60	6,937 55
Delaware.....	2,280 00	3,648 50	5,928 50	6,896 75	332 80	7,229 55
Erie.....	2,915 00	4,485 00	7,400 00	7,792 76	342 22	8,134 98
Fairfield.....	2,970 00	3,568 52	6,538 52	6,852 79	583 11	7,435 90
Fayette.....	1,890 00	2,930 00	4,820 00	5,643 67	154 15	5,797 82
Franklin.....	5,530 00	82,107 93	87,637 93	43,717 75	2,396 65	46,114 40
Fulton.....	2,020 00	2,320 66	4,340 66	6,085 12	154 05	6,239 17
Gallia.....	2,149 92	1,801 01	3,950 93	3,924 77	-----	3,924 77
Geauga.....	1,400 00	2,304 00	3,704 00	3,817 99	169 45	3,987 44
Greene.....	2,410 00	4,084 89	6,494 89	5,674 82	430 50	6,105 32
Guernsey.....	3,135 00	2,104 11	5,239 11	5,538 66	396 43	5,935 09
Hamilton.....	6,000 00	85,843 14	91,843 14	50,479 49	3,164 80	53,644 29
Hancock.....	2,860 00	4,716 81	7,576 81	10,591 93	419 15	11,011 08
Hardin.....	2,475 00	4,336 88	6,811 88	9,551 35	293 80	9,845 15
Harrison.....	1,760 00	1,574 70	3,334 70	4,562 83	142 75	4,705 58
Henry.....	2,150 00	2,889 35	5,039 35	8,235 93	200 65	8,436 58
Highland.....	2,345 00	1,938 25	4,283 25	5,012 48	158 70	5,171 18
Hocking.....	2,020 00	1,013 33	3,033 33	4,078 22	112 10	4,190 32
Holmes.....	1,630 00	1,200 00	2,830 00	4,330 38	-----	4,330 38
Huron.....	2,694 96	6,029 00	8,723 96	7,433 48	305 40	7,738 88
Jackson.....	2,475 00	1,466 65	3,941 65	3,927 03	295 25	4,222 28
Jefferson.....	4,150 00	5,593 36	9,743 36	9,486 76	471 68	9,958 44
Knox.....	2,475 00	2,680 56	5,155 56	5,834 59	-----	5,834 59
Lake.....	1,954 99	4,901 50	6,856 49	4,125 55	717 36	4,842 91
Lawrence.....	2,970 00	2,558 70	5,528 70	4,908 14	313 55	5,221 69
Licking.....	3,750 00	6,309 00	10,059 00	9,409 06	917 64	10,326 70

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

AUDITOR—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Auditor.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Logan.....	2,475 00	3,690 09	6,165 09	5,882 94	335 45	6,218 39
Lorain.....	4,148 06	11,823 48	15,971 54	15,981 69	1,051 95	17,033 64
Lucas.....	5,385 00	31,728 89	37,113 89	41,849 00	1,981 00	43,830 00
Madison.....	1,760 00	3,165 71	4,925 71	5,770 79	128 30	5,899 09
Mahoning.....	5,005 00	15,598 35	20,603 35	30,563 66	1,083 50	31,647 16
Marion.....	2,640 00	5,619 06	8,259 06	8,180 48	355 64	8,536 12
Medina.....	2,019 96	3,639 84	5,659 80	6,283 78	231 19	6,514 97
Meigs.....	2,150 00	2,431 50	4,581 50	4,308 01	282 16	4,590 17
Mercer.....	2,280 00	3,640 00	5,920 00	5,670 46	505 00	6,175 46
Miami.....	3,300 00	7,225 91	10,525 91	9,301 83	345 13	9,646 96
Monroe.....	2,085 00	1,690 85	3,775 85	3,796 81	-----	3,796 81
Montgomery.....	5,240 00	41,948 89	47,188 89	30,416 17	1,740 30	32,156 47
Morgan.....	1,565 00	2,029 00	3,594 00	3,675 28	151 60	3,826 88
Morrow.....	1,564 92	1,915 00	3,479 92	4,370 25	136 05	4,506 30
Muskingum.....	3,840 00	3,831 77	7,671 77	8,869 76	559 25	9,429 01
Noble.....	1,695 00	1,378 62	3,073 62	3,521 66	111 55	3,633 21
Ottawa.....	1,955 00	2,520 00	4,475 00	5,240 11	176 30	5,416 41
Paulding.....	1,955 00	4,129 79	6,084 79	5,232 90	383 10	5,616 00
Perry.....	2,741 45	3,620 97	6,362 42	2,834 36	215 56	3,049 92
Pickaway.....	2,215 00	3,520 00	5,735 00	6,103 30	188 75	6,292 05
Pike.....	1,500 00	2,915 00	4,415 00	3,163 26	1,657 82	4,821 08
Portage.....	2,475 00	3,353 09	5,828 09	6,771 46	482 45	7,253 91
Preble.....	2,020 00	3,381 38	5,401 38	9,054 09	132 30	9,186 39
Putnam.....	2,410 00	2,610 00	5,020 00	5,623 29	399 49	6,022 78
Richland.....	3,390 00	6,570 00	9,960 00	8,651 93	366 43	9,018 36
Ross.....	3,025 00	5,302 60	8,327 60	6,223 07	100 00	6,323 07
Sandusky.....	2,750 00	6,246 00	8,996 00	6,986 56	248 00	7,234 56
Scioto.....	3,435 00	2,751 94	6,186 94	8,283 60	534 40	8,818 00
Seneca.....	3,135 00	6,056 25	9,191 25	9,319 94	147 45	9,467 39
Shelby.....	2,085 00	3,969 35	6,054 35	5,641 71	174 60	5,816 31
Stark.....	5,034 96	11,471 90	16,506 86	24,417 00	1,464 30	25,881 30
Summit.....	4,965 00	19,111 57	24,076 57	36,499 14	3,677 26	40,176 40
Trumbull.....	3,615 00	9,615 75	13,230 75	16,751 72	859 55	17,611 27
Tuscarawas.....	3,840 00	3,787 00	7,627 00	8,502 95	387 95	8,890 90
Union.....	1,890 00	3,223 11	5,113 11	5,876 20	293 78	6,169 98
Van Wert.....	2,410 00	3,642 17	6,052 17	6,620 07	50 00	6,670 07
Vinton.....	1,300 00	1,839 00	3,139 00	2,667 03	70 30	2,737 33
Warren.....	2,085 00	3,406 17	5,491 17	5,812 22	676 90	6,489 12
Washington.....	3,300 00	2,516 54	5,816 54	6,466 48	455 70	6,922 18
Wayne.....	2,915 00	3,694 05	6,609 05	7,768 62	350 10	8,118 72
Williams.....	2,150 00	4,243 88	6,393 88	6,412 75	185 00	6,597 75
Wood.....	3,345 00	6,526 67	9,871 67	9,262 95	587 44	9,850 39
Wyandot.....	1,824 96	2,487 44	4,312 40	5,108 76	250 20	5,358 96
Total.....	\$251,146 78	\$700,719 40	\$951,866 18	\$868,001 68	\$49,656 60	\$917,658 28

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

TREASURER.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Treasurer.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Adams.....	\$2,085 00	\$963 00	\$3,048 00	\$3,149 44	\$22 36	\$3,171 80
Allen.....	3,795 00	5,054 51	8,849 51	9,694 14	567 70	10,261 84
Ashland.....	1,965 90	2,815 00	4,780 90	5,766 03	-----	5,766 03
Ashtabula.....	3,930 00	4,670 08	8,600 08	11,305 56	-----	11,305 56
Athens.....	3,390 00	2,181 00	5,571 00	6,642 59	-----	6,642 59
Auglaize.....	2,530 00	2,132 50	4,662 50	6,192 77	-----	6,192 77
Belmont.....	4,525 00	3,305 80	7,830 80	10,176 94	-----	10,176 94
Brown.....	2,085 00	1,258 31	3,343 31	3,632 87	-----	3,632 87
Butler.....	4,325 00	6,281 08	10,606 08	13,421 40	-----	13,421 40
Carroll.....	1,500 00	1,080 00	2,580 00	3,694 77	-----	3,694 77
Champaign.....	2,215 00	2,351 50	4,566 50	6,693 20	80 01	6,773 21
Clark.....	4,185 00	5,385 00	9,570 00	11,938 13	-----	11,938 13
Clermont.....	2,409 66	1,487 43	3,897 09	3,960 27	27 59	3,987 86
Clinton.....	2,020 00	2,520 00	4,540 00	5,552 52	-----	5,552 52
Columbiana.....	4,525 00	6,297 25	10,822 25	11,959 20	201 50	12,160 70
Coshocton.....	2,475 00	3,151 60	5,626 60	5,475 58	-----	5,475 58
Crawford.....	2,695 00	2,885 00	5,580 00	10,613 70	-----	10,613 70
Cuyahoga.....	6,000 00	69,616 36	75,616 36	65,809 73	-----	65,809 73
Darke.....	3,135 00	2,935 00	6,070 00	8,643 39	-----	8,643 39
Defiance.....	2,085 00	2,639 24	4,724 24	6,646 25	29 48	6,675 73
Delaware.....	2,280 00	2,291 00	4,571 00	6,793 14	-----	6,793 14
Erie.....	2,915 00	2,516 50	5,431 50	11,014 75	705 41	11,720 16
Fairfield.....	2,970 00	3,070 02	6,040 02	6,904 02	-----	6,904 02
Fayette.....	1,800 00	1,680 00	3,570 00	5,701 72	-----	5,701 72
Franklin.....	5,524 92	34,151 34	39,676 26	45,904 63	-----	45,904 63
Fulton.....	2,020 00	900 00	2,920 00	5,685 21	-----	5,685 21
Gallia.....	2,149 92	910 00	3,059 92	3,478 14	-----	3,478 14
Geauga.....	1,400 00	1,312 50	2,712 50	3,879 62	-----	3,879 62
Greene.....	2,410 00	1,966 72	4,376 72	5,674 82	107 33	5,782 15
Guernsey.....	3,135 00	1,650 65	4,785 65	5,538 66	6 14	5,544 80
Hamilton.....	6,000 00	57,809 03	63,809 03	48,653 38	-----	48,653 38
Hancock.....	2,860 00	4,470 00	7,330 00	9,036 31	-----	9,036 31
Hardin.....	2,475 00	2,359 06	4,834 06	9,227 50	21 91	9,249 41
Harrison.....	1,760 00	900 00	2,660 00	4,562 83	138 42	4,701 25
Henry.....	2,150 00	1,390 00	3,540 00	5,284 44	-----	5,284 44
Highland.....	2,345 00	1,548 50	3,893 50	5,027 76	-----	5,027 76
Hocking.....	2,020 00	840 00	2,860 00	4,063 87	-----	4,063 87
Holmes.....	1,630 00	1,281 32	2,911 32	4,114 71	-----	4,114 71
Huron.....	2,695 00	2,400 00	5,095 00	7,315 17	-----	7,315 17
Jackson.....	2,475 00	1,106 25	3,581 25	4,106 93	-----	4,106 93
Jefferson.....	4,150 00	4,450 20	8,600 20	9,525 68	-----	9,525 68
Knox.....	2,475 00	2,686 00	5,161 00	5,994 45	-----	5,994 45
Lake.....	1,954 92	2,381 13	4,336 05	4,209 17	-----	4,209 17
Lawrence.....	2,970 00	1,410 00	4,380 00	4,682 97	-----	4,682 97
Licking.....	3,750 00	3,480 53	7,230 53	9,591 43	893 53	10,484 96

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

TREASURER—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Treasurer.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Logan.....	\$2,475 00	\$3,456 64	\$5,931 64	\$5,762 31	-----	\$5,762 31
Lorain.....	4,525 00	9,661 17	14,186 17	15,536 32	\$236 06	15,772 38
Lucas.....	5,459 80	30,641 14	36,100 94	43,384 15	-----	43,384 15
Madison.....	1,760 00	2,160 00	3,920 00	5,655 41	132 28	5,787 69
Mahoning.....	5,005 00	16,041 15	21,046 15	29,538 85	-----	29,538 85
Marion.....	2,640 00	4,356 00	6,996 00	7,965 63	-----	7,965 63
Medina.....	2,019 96	1,862 50	3,882 46	6,283 77	410 52	6,694 29
Meigs.....	2,150 00	1,326 66	3,476 66	4,114 92	-----	4,114 92
Mercer.....	2,280 00	3,320 13	5,600 13	5,546 37	34 00	5,580 37
Miami.....	3,300 00	3,954 00	7,254 00	9,085 80	-----	9,085 80
Monroe.....	2,085 00	1,290 42	3,375 42	3,797 33	-----	3,797 33
Montgomery.....	5,240 00	23,244 92	28,484 92	27,708 00	-----	27,708 00
Morgan.....	1,565 00	460 00	2,025 00	3,606 91	14 99	3,621 90
Morrow.....	1,565 00	1,100 00	2,665 00	4,435 52	-----	4,435 52
Muskingum.....	3,840 00	3,825 00	7,665 00	8,350 09	-----	8,350 09
Noble.....	1,695 00	610 00	2,305 00	3,359 75	5 37	3,365 12
Ottawa.....	1,955 00	1,292 50	3,247 50	5,068 26	-----	5,068 26
Paulding.....	1,955 00	2,080 00	4,035 00	7,321 75	-----	7,321 75
Perry.....	2,749 98	3,045 00	5,794 98	2,817 22	-----	2,817 22
Pickaway.....	2,215 00	2,040 00	4,255 00	5,563 47	-----	5,563 47
Pike.....	1,500 00	720 00	2,220 00	3,163 26	-----	3,163 26
Portage.....	2,475 00	2,270 30	4,745 30	7,198 65	-----	7,198 65
Preble.....	2,020 00	1,587 00	3,607 00	5,280 79	-----	5,280 79
Putnam.....	2,410 00	1,550 00	3,960 00	5,620 02	46 66	5,666 68
Richland.....	3,390 00	5,716 00	9,106 00	9,260 72	-----	9,260 72
Ross.....	3,025 00	2,145 00	5,170 00	5,947 46	-----	5,947 46
Sandusky.....	2,750 00	2,724 25	5,474 25	6,936 55	-----	6,936 55
Scioto.....	3,435 00	2,174 50	5,609 50	8,167 37	-----	8,167 37
Seneca.....	3,135 00	3,116 00	6,251 00	8,824 22	-----	8,824 22
Shelby.....	2,085 00	1,500 00	3,585 00	5,496 11	-----	5,496 11
Stark.....	5,034 96	12,599 85	17,634 81	26,595 00	-----	26,595 00
Summit.....	4,965 00	19,584 97	24,549 97	36,323 40	-----	36,323 40
Trumbull.....	3,615 00	7,691 25	11,306 25	16,096 81	-----	16,096 81
Tuscarawas.....	3,840 00	3,659 00	7,499 00	8,688 10	-----	8,688 10
Union.....	1,890 00	2,770 00	4,660 00	5,810 74	-----	5,810 74
Van Wert.....	2,410 00	2,398 00	4,808 00	8,180 59	-----	8,180 59
Vinton.....	1,300 00	405 00	1,705 00	2,667 02	-----	2,667 02
Warren.....	2,061 83	1,847 98	3,909 81	5,845 38	-----	5,845 38
Washington.....	3,300 00	2,477 61	5,777 61	6,144 32	-----	6,144 32
Wayne.....	2,915 00	3,258 00	6,173 00	7,683 98	-----	7,683 98
Williams.....	2,150 00	2,161 60	4,311 60	6,349 08	-----	6,349 08
Wood.....	3,345 00	3,332 58	6,677 58	9,888 74	-----	9,888 74
Wyandot.....	1,824 96	1,500 00	3,324 96	5,108 76	35 57	5,144 33
Total.....	\$251,636 81	\$471,029 03	\$722,665 84	\$863,118 69	\$3,716 83	\$866,835 52

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

PROBATE JUDGE.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Probate Judge.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Adams.....	\$1,000 00	\$900 00	\$1,900 00	\$99 25	\$1,603 65	\$1,702 90
Allen.....	3,793 80	3,447 54	7,241 34	716 90	6,293 75	7,010 65
Ashland.....	1,955 00	1,500 00	3,455 00	97 00	3,394 50	3,491 50
Ashtabula.....	3,930 00	2,609 00	6,539 00	359 60	7,735 10	8,094 70
Athens.....	3,390 00	900 00	4,290 00	247 00	2,774 00	3,021 00
Auglaize.....	2,530 00	2,640 00	5,170 00	403 80	4,601 49	5,005 29
Belmont.....	4,525 00	3,000 00	7,525 00	930 90	7,296 59	8,227 49
Brown.....	2,085 00	816 66	2,901 66	175 50	2,468 30	2,643 80
Butler.....	4,325 00	3,800 00	8,125 00	930 50	8,806 71	9,737 21
Carroll.....	1,500 00	721 54	2,221 54	46 50	1,854 40	1,900 90
Champaign.....	2,215 00	1,800 00	4,015 00	322 45	3,351 53	3,673 98
Clark.....	4,185 00	4,045 00	8,230 00	612 70	10,257 78	10,870 48
Clermont.....	2,410 00	1,066 68	3,476 68	191 50	3,426 80	3,618 30
Clinton.....	2,019 96	1,620 00	3,639 96	480 95	2,296 85	2,777 80
Columbiana.....	4,525 00	5,526 00	10,051 00	227 85	8,304 35	8,532 20
Coshocton.....	2,475 00	1,740 00	4,215 00	257 40	3,532 67	3,790 07
Crawford.....	2,695 00	1,800 00	4,495 00	419 00	4,542 93	4,961 93
Cuyahoga.....	6,000 00	70,488 51	76,488 51	9,004 27	91,641 08	100,645 35
Darke.....	3,135 00	2,130 00	5,265 00	283 45	5,668 35	5,951 80
Defiance.....	2,085 00	1,780 00	3,865 00	83 00	3,579 59	3,662 59
Delaware.....	2,280 00	1,421 66	3,701 66	166 00	3,141 12	3,307 12
Erie.....	2,915 00	2,285 33	5,200 33	201 00	4,245 44	4,446 44
Fairfield.....	2,970 00	2,480 00	5,450 00	138 20	4,341 16	4,479 36
Fayette.....	1,890 00	816 68	2,706 68	485 74	2,495 18	2,980 92
Franklin.....	5,530 00	24,835 00	30,365 00	5,359 10	29,058 57	34,417 67
Fulton.....	2,020 00	980 00	3,000 00	85 00	3,072 65	3,157 65
Gallia.....	2,150 00	620 00	2,770 00	512 50	1,801 83	2,314 33
Geauga.....	1,400 00	1,076 00	2,476 00	52 50	2,519 69	2,572 19
Greene.....	2,410 00	2,489 33	4,899 33	384 71	4,563 45	4,948 16
Guernsey.....	3,135 00	1,345 40	4,480 40	459 50	2,955 95	3,415 45
Hamilton.....	6,000 00	38,670 00	44,670 00	3,138 74	57,488 84	60,627 58
Hancock.....	2,860 00	2,750 00	5,610 00	481 35	5,243 20	5,724 55
Hardin.....	2,475 00	2,400 00	4,875 00	260 00	4,879 45	5,139 45
Harrison.....	1,760 00	875 00	2,635 00	507 30	3,115 08	3,622 38
Henry.....	1,627 97	990 00	2,617 97	140 45	2,293 60	2,434 05
Highland.....	2,345 00	1,682 50	4,027 50	320 90	3,541 30	3,862 20
Hocking.....	2,020 00	900 00	2,920 00	130 00	1,955 70	2,085 70
Holmes.....	1,630 00	330 00	1,960 00	90 50	1,965 35	2,055 85
Huron.....	2,694 96	1,730 27	4,425 23	271 50	5,059 20	5,330 70
Jackson.....	2,475 00	778 33	3,253 33	365 85	2,250 64	2,616 49
Jefferson.....	4,150 00	3,330 00	7,480 00	253 50	5,868 75	6,122 25
Knox.....	2,475 00	2,152 50	4,627 50	217 87	3,804 71	4,022 58
Lake.....	1,954 92	2,559 00	4,513 92	487 35	4,610 25	5,097 60
Lawrence.....	2,970 00	1,240 00	4,210 00	390 50	3,412 25	3,802 75
Licking.....	3,750 00	3,712 80	7,462 80	758 69	7,752 23	8,510 92

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

PROBATE JUDGE—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Probate Judge.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Logan.....	\$2,475 00	\$1,518 00	\$3,993 00	\$76 50	\$4,003 75	\$4,080 25
Lorain.....	4,525 00	4,062 90	8,587 90	450 70	11,410 57	11,861 27
Lucas.....	5,385 00	14,139 46	19,524 46	4,584 05	23,538 67	28,122 72
Madison.....	1,760 00	1,200 00	2,960 00	72 00	2,424 17	2,496 17
Mahoning.....	5,005 00	8,512 50	13,517 50	2,156 25	19,352 50	21,508 75
Marion.....	2,640 00	3,270 55	5,910 55	573 68	6,204 42	6,778 10
Medina.....	2,019 96	636 00	2,655 96	23 00	3,609 33	3,632 33
Meigs.....	2,150 00	680 00	2,830 00	186 90	1,804 95	1,991 85
Mercer.....	2,280 00	1,214 00	3,494 00	85 00	2,411 25	2,496 25
Miami.....	3,300 00	2,845 00	6,145 00	299 70	5,933 92	6,233 62
Monroe.....	2,085 00	598 77	2,683 77	115 35	1,977 87	2,093 22
Montgomery.....	5,240 00	16,487 57	21,727 57	2,562 60	23,587 81	26,150 41
Morgan.....	1,565 00	390 00	1,955 00	84 50	1,661 25	1,745 75
Morrow.....	1,565 00	900 50	2,465 50	52 00	2,371 45	2,423 45
Muskingum.....	3,840 00	3,800 00	7,640 00	1,388 50	7,444 23	8,832 73
Noble.....	1,695 00	520 00	2,215 00	36 50	1,326 05	1,362 55
Ottawa.....	1,955 00	1,020 00	2,975 00	71 50	2,407 61	2,479 11
Paulding.....	1,955 00	960 00	2,915 00	49 50	1,921 90	1,971 40
Perry.....	2,749 93	1,477 70	4,227 63	315 55	3,182 70	3,498 25
Pickaway.....	2,215 00	2,120 00	4,335 00	260 70	3,451 37	3,712 07
Pike.....	1,500 00	150 00	1,650 00	42 00	946 25	988 25
Portage.....	2,475 00	1,743 74	4,218 74	254 15	5,477 40	5,731 55
Preble.....	2,020 00	1,455 00	3,475 00	53 00	3,365 25	3,418 25
Putnam.....	2,409 96	1,321 00	3,730 96	105 00	3,138 30	3,243 30
Richland.....	3,300 00	3,389 52	6,779 52	607 24	5,376 98	5,984 22
Ross.....	3,025 00	2,679 83	5,704 83	279 13	3,445 86	3,724 99
Sandusky.....	2,750 01	2,835 00	5,585 01	182 60	5,856 62	6,039 22
Scioto.....	3,435 00	2,615 00	6,050 00	221 00	5,628 56	5,849 56
Seneca.....	3,135 00	2,380 00	5,515 00	207 95	5,866 30	6,074 25
Shelby.....	2,085 00	1,604 50	3,689 50	209 70	3,154 00	3,363 70
Stark.....	5,034 96	8,247 83	13,282 79	1,613 35	20,456 15	22,069 50
Summit.....	4,935 00	23,766 21	28,701 21	3,322 24	25,145 98	28,468 22
Trumbull.....	3,615 00	4,753 68	8,368 68	413 00	9,445 54	9,858 54
Tuscarawas.....	3,840 00	2,940 00	6,780 00	656 75	7,112 05	7,768 80
Union.....	1,890 00	1,755 00	3,645 00	452 05	3,439 12	3,891 17
Van Wert.....	2,410 00	1,266 60	3,676 60	166 00	3,339 70	3,505 70
Vinton.....	1,300 00	-----	1,300 00	55 50	950 90	1,006 40
Warren.....	2,085 00	1,577 00	3,662 00	120 40	4,281 55	4,401 95
Washington.....	3,300 00	2,374 20	5,674 20	224 28	5,052 66	5,276 94
Wayne.....	2,915 00	2,210 00	5,125 00	195 00	5,008 89	5,203 89
Williams.....	2,150 00	1,170 25	3,320 25	174 60	3,402 40	3,577 00
Wood.....	3,345 00	1,310 75	4,655 75	49 30	6,556 92	6,606 22
Wyandot.....	1,000 00	1,605 00	2,605 00	-----	2,186 70	2,186 70
Total.....	\$249,116 43	\$354,283 79	\$603,400 22	\$54,596 99	\$623,525 86	\$678,122 85

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

CLERK OF COURT.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Clerk of Court.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Adams.....	\$1,815 00	\$357 80	\$2,172 80	-----	\$988 40	\$988 40
Allen.....	3,365 00	5,525 00	8,890 00	\$1,493 75	9,335 62	10,829 37
Ashland.....	1,695 00	1,000 00	2,695 00	439 29	1,457 33	1,896 62
Ashtabula.....	3,485 00	3,160 00	6,645 00	391 55	5,449 10	5,840 65
Athens.....	3,005 00	900 00	3,905 00	874 25	2,154 53	3,028 78
Auglaize.....	2,225 00	1,440 00	3,665 00	133 85	1,729 60	1,863 45
Belmont.....	3,994 92	2,663 16	6,658 08	1,883 46	5,650 89	7,533 85
Brown.....	1,815 00	683 28	2,498 28	226 20	2,237 82	2,464 02
Butler.....	3,825 00	2,873 32	6,698 32	1,796 42	5,337 85	7,134 27
Carroll.....	1,275 00	410 00	1,685 00	132 83	730 08	862 91
Champaign.....	1,935 00	920 00	2,855 00	453 75	1,258 15	1,711 90
Clark.....	3,705 00	3,420 00	7,125 00	358 70	6,406 70	6,765 40
Clermont.....	2,115 00	1,066 60	3,181 60	249 80	2,336 57	2,586 37
Clinton.....	1,755 00	600 00	2,355 00	-----	1,235 37	1,235 37
Columbiana.....	3,996 00	4,125 00	8,121 00	740 00	5,745 48	6,485 48
Coshocton.....	2,175 00	1,550 00	3,725 00	336 20	1,151 35	1,487 55
Crawford.....	2,375 04	1,740 00	4,115 04	379 00	4,601 10	4,980 10
Cuyahoga.....	6,000 00	63,642 52	69,642 52	4,891 16	78,065 70	82,956 86
Darke.....	2,775 00	3,735 00	6,510 00	553 20	4,362 04	4,915 24
Defiance.....	1,815 00	1,080 00	2,895 00	381 63	1,673 50	2,055 13
Delaware.....	1,995 00	1,100 00	3,095 00	139 01	1,914 64	2,053 65
Erie.....	2,575 00	2,410 00	4,985 00	553 64	2,892 44	3,446 08
Fairfield.....	2,625 00	1,080 00	3,705 00	472 00	3,116 72	3,588 72
Fayette.....	1,635 00	900 00	2,535 00	265 95	1,598 25	1,864 20
Franklin.....	4,930 00	31,013 50	35,943 50	802 50	29,721 92	30,524 42
Fulton.....	1,755 00	690 00	2,445 00	67 95	1,366 79	1,434 74
Gallia.....	1,868 00	620 00	2,488 00	-----	1,044 23	1,044 23
Geauga.....	1,190 00	720 00	1,910 00	225 10	1,312 89	1,537 99
Greene.....	2,115 00	1,640 00	3,755 00	128 55	3,411 35	3,539 90
Guernsey.....	2,775 00	1,154 61	3,929 61	615 92	1,985 92	2,601 84
Hamilton.....	6,000 00	62,028 20	68,028 20	6,691 93	32,468 40	39,160 33
Hancock.....	2,525 00	1,126 85	3,651 85	198 95	1,813 38	2,012 33
Hardin.....	2,175 00	1,573 05	3,748 05	-----	2,003 58	2,003 58
Harrison.....	1,515 00	480 00	1,995 00	296 68	824 88	1,121 56
Henry.....	1,875 00	975 00	2,850 00	642 14	1,566 00	2,208 14
Highland.....	2,055 00	910 00	2,965 00	215 85	1,328 62	1,544 47
Hocking.....	1,755 00	800 00	2,555 00	395 76	2,194 41	2,590 17
Holmes.....	1,395 00	202 98	1,597 98	72 15	845 28	917 43
Huron.....	2,375 00	1,605 00	3,980 00	386 20	2,543 27	2,929 47
Jackson.....	2,175 00	1,080 00	3,255 00	481 40	1,814 66	2,296 06
Jefferson.....	3,675 00	2,931 24	6,606 24	941 70	5,212 94	6,154 64
Knox.....	2,175 00	1,200 00	3,375 00	268 40	1,768 59	2,036 99
Lake.....	1,695 00	1,895 00	3,590 00	-----	2,609 06	2,609 06
Lawrence.....	2,625 00	1,180 00	3,805 00	249 50	2,855 38	3,104 88
Licking.....	3,324 96	3,174 50	6,499 46	565 85	4,949 66	5,515 51

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

CLERK OF COURT—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Clerk of Court.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Logan.....	\$2,175 00	\$1,926 03	\$4,101 03	\$557 51	\$3,523 14	\$4,080 65
Lorain.....	3,995 00	5,667 50	9,662 50	379 60	7,923 52	8,303 12
Lucas.....	4,785 00	25,135 00	29,920 00	11,975 10	27,759 55	39,734 65
Madison.....	1,515 00	960 00	2,475 00	139 65	731 10	870 75
Mahoning.....	4,466 18	14,370 00	18,836 18	3,927 38	20,661 35	24,588 73
Marion.....	2,325 00	3,100 00	5,425 00	478 05	3,633 49	4,111 54
Medina.....	1,755 00	900 00	2,655 00	166 55	1,153 90	1,320 45
Meigs.....	1,875 00	566 64	2,441 64	147 95	4,399 22	4,547 17
Mercer.....	1,995 00	1,117 50	3,112 50	193 24	2,276 50	2,469 74
Miami.....	2,925 00	2,700 00	5,625 00	321 20	4,809 32	5,130 52
Monroe.....	1,815 00	1,000 00	2,815 00	154 30	2,142 20	2,296 50
Montgomery.....	4,640 00	23,783 94	28,423 94	2,191 80	16,066 42	18,258 22
Morgan.....	1,335 00	100 00	1,435 00	128 85	644 84	773 69
Morrow.....	1,335 00	538 52	1,873 52	225 95	970 58	1,196 53
Muskingum.....	3,405 00	1,955 00	5,360 00	483 60	3,901 22	4,384 82
Noble.....	1,455 00	520 00	1,975 00	184 40	758 34	942 74
Ottawa.....	1,695 00	1,020 00	2,715 00	311 20	1,427 00	1,738 20
Paulding.....	1,695 00	960 00	2,655 00	-----	1,986 12	1,986 12
Perry.....	2,425 00	2,700 00	5,125 00	400 50	4,120 90	4,521 40
Pickaway.....	1,935 00	1,200 00	3,135 00	274 58	1,512 80	1,787 38
Pike.....	1,275 00	290 00	1,565 00	7 50	398 33	405 83
Portage.....	2,175 00	1,040 00	3,215 00	200 55	2,194 50	2,395 05
Preble.....	1,755 00	1,020 00	2,775 00	230 55	1,142 20	1,372 75
Putnam.....	2,115 00	1,100 00	3,215 00	307 35	1,608 55	1,915 90
Richland.....	3,004 92	2,920 00	5,924 92	-----	3,506 19	3,506 19
Ross.....	2,675 00	1,200 00	3,875 00	246 55	3,628 45	3,875 00
Sandusky.....	2,425 00	1,200 00	3,625 00	353 45	2,123 56	2,477 01
Scioto.....	3,020 44	2,188 00	5,208 44	1,451 80	5,116 37	6,568 17
Seneca.....	2,775 00	1,760 00	4,535 00	437 95	2,951 09	3,389 04
Shelby.....	1,815 00	1,260 00	3,075 00	320 25	1,647 94	1,968 19
Stark.....	4,434 96	6,460 00	10,894 96	1,429 16	13,838 00	15,267 16
Summit.....	4,365 00	21,755 00	26,120 00	1,769 03	31,193 14	32,962 17
Trumbull.....	3,204 96	5,280 00	8,484 96	442 65	7,784 55	8,227 20
Tuscarawas.....	3,405 00	2,435 00	5,840 00	770 35	4,535 27	5,305 62
Union.....	1,635 00	810 00	2,445 00	269 85	1,804 18	2,074 03
Van Wert.....	2,115 00	1,500 00	3,615 00	-----	1,756 30	1,756 30
Vinton.....	1,105 00	-----	1,105 00	-----	508 07	508 07
Warren.....	1,815 00	1,182 00	2,997 00	256 26	2,223 45	2,479 71
Washington.....	2,925 00	1,830 00	4,755 00	554 62	1,659 02	2,213 64
Wayne.....	2,575 00	1,420 00	3,995 00	266 55	2,019 08	2,285 63
Williams.....	1,875 00	960 00	2,835 00	239 30	1,722 38	1,961 68
Wood.....	2,964 84	2,220 00	5,184 84	314 65	3,583 64	3,898 29
Wyandot.....	1,575 00	800 00	2,375 00	111 25	1,149 43	1,260 68
Total.....	\$222,525 22	\$374,231 74	\$596,756 96	\$63,013 20	\$463,565 14	\$526,578 34

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

RECORDER.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Recorder.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Adams.....	\$1,350 00	\$664 00	\$2,014 00	-----	\$2,260 25	\$2,260 25
Allen.....	2,580 00	4,420 00	7,000 00	\$83 4 90	8,831 97	9,666 87
Ashland.....	1,250 00	1,200 00	2,450 00	-----	3,791 41	3,791 41
Ashtabula.....	2,670 00	5,335 00	8,005 00	-----	11,235 58	11,235 58
Athens.....	2,310 00	1,476 00	3,786 00	-----	3,921 05	3,921 05
Auglaize.....	1,690 00	1,461 00	3,151 00	371 00	3,137 81	3,508 81
Belmont.....	3,010 00	3,618 50	6,628 50	-----	6,832 40	6,832 40
Brown.....	1,350 00	683 36	2,033 36	-----	2,082 65	2,082 65
Butler.....	2,900 00	8,586 29	11,486 29	1,293 80	10,710 60	12,004 40
Carroll.....	900 00	680 00	1,580 00	-----	1,960 00	1,960 00
Champaign.....	1,450 00	995 00	2,445 00	267 80	2,646 47	2,914 27
Clark.....	2,820 00	3,483 30	6,303 30	-----	8,740 45	8,740 45
Clermont.....	1,600 00	1,539 05	3,139 05	-----	3,625 82	3,625 82
Clinton.....	1,300 00	1,050 00	2,350 00	-----	2,065 40	2,065 40
Columbiana.....	3,010 00	3,627 50	6,637 50	3 80	9,609 58	9,613 33
Coshocton.....	1,650 00	1,641 50	3,291 50	-----	2,962 00	2,962 00
Crawford.....	1,810 00	1,160 00	2,970 00	-----	3,637 66	3,637 66
Cuyahoga.....	5,885 00	102,375 76	108,260 76	-----	165,173 08	165,173 08
Darke.....	2,130 00	1,938 00	4,068 00	376 00	4,340 93	4,716 93
Defiance.....	1,350 00	1,391 25	2,741 25	333 50	3,018 45	3,351 95
Delaware.....	1,500 00	920 00	2,420 00	-----	2,829 37	2,829 37
Eric.....	1,970 00	1,600 00	3,570 00	-----	4,689 84	4,689 84
Fairfield.....	2,010 00	1,406 90	3,416 90	-----	4,801 41	4,801 41
Fayette.....	1,200 00	633 33	1,833 33	-----	1,917 05	1,917 05
Franklin.....	3,804 96	28,395 19	32,200 15	6,758 50	39,587 59	46,346 09
Fulton.....	1,300 00	890 00	2,190 00	247 60	2,480 34	2,727 94
Gallia.....	1,400 00	620 00	2,020 00	-----	2,072 69	2,072 69
Geauga.....	840 00	808 51	1,648 51	-----	2,425 20	2,425 20
Greene.....	1,600 00	2,100 00	3,700 00	115 00	3,651 91	3,766 91
Guernsey.....	2,130 00	1,302 26	3,432 26	-----	4,107 94	4,107 94
Hamilton.....	5,000 00	45,910 49	50,910 49	6,832 80	52,907 24	59,740 04
Hancock.....	1,930 00	1,678 41	3,608 41	-----	4,142 22	4,142 22
Hardin.....	1,650 00	2,088 72	3,738 72	-----	3,487 89	3,487 89
Harrison.....	1,100 00	674 31	1,774 31	-----	2,421 20	2,421 20
Henry.....	1,400 00	2,778 49	4,178 49	1,442 30	2,143 32	3,585 62
Highland.....	1,550 00	883 38	2,433 38	-----	2,414 24	2,414 24
Hocking.....	1,300 00	550 00	1,850 00	-----	1,900 33	1,900 33
Holmes.....	1,000 00	600 00	1,600 00	-----	1,655 27	1,655 27
Huron.....	1,810 00	1,160 00	2,970 00	470 90	3,772 38	4,243 28
Jackson.....	1,650 00	655 00	2,305 00	135 70	2,430 00	2,565 70
Jefferson.....	2,800 00	3,356 39	6,156 39	501 00	6,368 11	6,869 11
Knox.....	1,650 00	1,195 88	2,845 88	-----	3,652 31	3,652 31
Lake.....	1,270 00	2,670 50	3,940 50	-----	6,676 72	6,676 72
Lawrence.....	2,010 00	1,252 06	3,262 06	-----	3,750 60	3,750 60
Licking.....	2,550 00	3,095 00	5,645 00	-----	7,916 00	7,916 00

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

RECORDER—Concluded.

Counties.	Salaries for the Year.			Fees Earned During the Year.		
	Recorder.	Clerks.	Totals.	From County.	From other Sources.	Totals.
Logan.....	\$1,650 00	\$1,972 50	\$3,622 50	\$839 42	\$4,560 71	\$5,400 13
Lorain.....	3,010 08	7,229 18	10,239 26	-----	13,575 06	13,575 06
Lucas.....	3,660 00	25,133 79	28,793 79	-----	37,026 77	37,026 77
Madison.....	1,100 00	1,177 50	2,277 50	-----	1,768 64	1,768 64
Mahoning.....	3,279 96	12,510 00	15,789 96	-----	22,184 30	22,184 30
Marion.....	1,770 00	3,394 00	5,164 00	-----	5,631 61	5,631 61
Medina.....	1,300 00	2,065 00	3,365 00	200 00	4,957 68	5,157 68
Meigs.....	1,400 00	720 00	2,120 00	-----	2,310 48	2,310 48
Mercer.....	1,500 00	1,200 00	2,700 00	227 10	2,741 53	2,968 63
Miami.....	2,250 00	3,210 25	5,460 25	937 60	6,518 22	7,455 82
Monroe.....	1,350 00	675 12	2,025 12	-----	2,563 70	2,563 70
Montgomery.....	3,515 00	19,863 32	23,378 32	3,192 50	27,238 62	30,431 12
Morgan.....	950 00	240 00	1,190 00	-----	1,513 34	1,513 34
Morrow.....	950 00	622 96	1,572 96	-----	1,830 04	1,830 04
Muskingum.....	2,610 00	2,616 00	5,226 00	-----	7,075 62	7,075 62
Noble.....	1,050 00	540 00	1,590 00	-----	1,368 92	1,368 92
Ottawa.....	1,250 00	1,020 00	2,270 00	300 50	1,909 55	2,210 05
Paulding.....	1,250 00	1,100 00	2,350 00	-----	2,927 40	2,927 40
Perry.....	2,004 40	2,925 00	4,929 40	-----	2,971 52	2,971 52
Pickaway.....	1,450 00	1,100 00	2,550 00	-----	2,159 08	2,159 08
Pike.....	900 00	100 00	1,000 00	-----	1,224 37	1,224 37
Portage.....	1,650 00	2,400 00	4,050 00	-----	5,364 53	5,364 53
Preble.....	1,300 00	1,020 00	2,320 00	213 25	2,370 10	2,583 35
Putnam.....	1,600 00	1,060 50	2,660 50	175 00	2,657 37	2,832 37
Richland.....	2,310 00	3,050 00	5,360 00	486 50	5,654 19	6,140 69
Ross.....	2,050 00	1,810 00	3,860 00	-----	3,110 00	3,110 00
Sandusky.....	1,850 00	1,435 50	3,285 50	321 80	3,344 99	3,666 79
Scioto.....	2,340 00	2,180 00	4,520 00	1,072 00	8,034 36	9,106 36
Seneca.....	2,130 00	1,885 64	4,015 64	-----	3,934 11	3,934 11
Shelby.....	1,350 00	1,761 20	3,111 20	-----	3,046 73	3,046 73
Stark.....	3,309 00	10,705 31	14,014 31	-----	20,550 62	20,550 62
Summit.....	3,240 00	34,414 70	37,654 70	-----	68,102 00	68,102 00
Trumbull.....	2,460 00	9,285 75	11,745 75	-----	16,979 87	16,979 87
Tuscarawas.....	2,610 00	2,415 00	5,025 00	-----	6,643 10	6,643 10
Union.....	1,200 00	1,022 50	2,222 50	243 90	2,795 44	3,039 34
Van Wert.....	1,600 00	1,200 00	2,800 00	170 60	3,179 75	3,350 35
Vinton.....	780 00	250 00	1,030 00	-----	1,020 00	1,020 00
Warren.....	1,350 00	971 25	2,321 25	167 60	2,868 56	3,036 16
Washington.....	2,250 00	1,764 75	4,014 75	-----	4,313 24	4,313 24
Wayne.....	1,970 00	2,049 60	4,019 60	-----	4,885 11	4,885 11
Williams.....	1,400 00	1,020 00	2,420 00	273 10	2,487 09	2,760 19
Wood.....	2,280 00	1,937 75	4,217 75	567 50	4,538 19	5,105 09
Wyandot.....	1,150 00	520 00	1,670 00	-----	1,638 00	1,638 00
Total.....	\$169,798 40	\$128,254 40	\$598,052 80	\$29,372 97	\$766,389 24	\$795,762 21

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

SURVEYOR, PROSECUTING ATTORNEY AND COUNTY COMMISSIONERS.

Counties.	Salaries for the Year.			Salaries.	
	Surveyor.	Assistants.	Totals.	Prosecuting Attorney.	Board of Three Commissioners.
Adams	\$1,818 96	\$711 50	\$2,530 46	\$1,350 00	\$2,608 20
Allen	3,804 00	7,392 50	11,196 50	2,990 00	6,198 81
Ashland	2,610 00	10,449 50	13,059 50	1,248 00	3,677 11
Ashtabula	3,945 00	13,770 56	17,715 56	3,110 00	5,059 12
Athens	3,105 00	1,416 00	4,521 00	2,630 00	3,198 24
Auglaize	2,735 00	12,179 34	14,914 34	1,710 00	4,914 60
Belmont	3,909 96	6,424 33	10,334 29	3,610 00	5,218 11
Brown	1,496 00	-----	1,496 00	1,350 00	3,032 55
Butler	3,962 00	7,525 58	11,487 58	3,450 00	6,023 52
Carroll	1,509 00	759 50	2,268 50	900 00	2,907 84
Champaign	2,550 00	6,680 00	9,230 00	1,450 00	5,192 76
Clark	3,886 00	8,364 56	12,250 56	3,330 00	6,257 56
Clermont	1,648 00	230 50	1,878 50	1,600 00	3,260 16
Clinton	2,175 00	789 81	2,964 81	1,300 00	3,539 88
Columbiana	4,030 00	22,240 64	26,270 64	3,610 00	5,434 90
Coshocton	2,599 92	3,097 50	5,697 42	1,650 00	3,411 14
Crawford	2,940 00	7,461 50	10,401 50	1,890 00	5,409 60
Cuyahoga	6,000 00	106,927 05	112,927 05	5,500 00	12,000 00
Darke	3,420 00	13,150 00	16,570 00	2,340 00	6,512 41
Defiance	2,555 00	17,495 50	20,050 50	1,350 00	3,930 00
Delaware	2,592 00	10,140 25	12,732 25	1,500 00	4,296 04
Erie	2,826 96	6,692 65	9,519 61	2,130 00	3,952 08
Fairfield	3,265 00	5,625 75	8,890 75	2,190 00	4,607 40
Fayette	2,114 00	2,583 65	4,697 65	1,200 00	3,363 36
Franklin	6,000 00	46,090 97	52,090 97	5,060 00	11,449 89
Fulton	2,448 00	8,072 50	10,520 50	1,300 00	4,615 08
Gallia	1,896 00	1,200 00	3,096 00	1,399 92	2,742 48
Geauga	1,365 00	-----	1,365 00	840 00	2,856 60
Greene	2,633 00	3,586 41	6,219 41	1,600 00	4,129 32
Guernsey	3,050 00	3,915 25	6,965 25	2,370 00	3,332 71
Hamilton	6,000 00	71,703 53	77,703 53	5,500 00	12,000 00
Hancock	3,565 00	9,840 19	13,405 19	2,070 00	5,220 11
Hardin	2,844 00	8,585 60	11,429 60	1,650 00	4,444 11
Harrison	1,810 00	3,422 00	5,232 00	1,100 00	3,391 50
Henry	2,649 94	3,088 30	5,738 24	1,400 00	3,731 40
Highland	2,340 00	4,232 71	6,572 71	1,550 00	3,363 48
Hocking	1,668 00	3,000 00	4,668 00	1,300 00	2,598 51
Holmes	1,660 00	3,075 47	4,735 47	1,000 00	2,908 44
Huron	3,034 92	5,551 50	8,586 42	1,800 00	4,128 08
Jackson	1,800 00	105 00	1,905 00	1,650 00	2,797 37
Jefferson	3,855 00	8,298 93	12,153 93	3,300 00	4,949 14
Knox	2,880 00	3,236 84	6,116 84	1,650 00	3,803 40
Lake	2,138 00	6,894 05	9,032 05	1,250 00	3,839 76
Lawrence	2,460 00	2,240 00	4,700 00	2,190 00	3,028 32
Licking	3,795 00	15,293 00	19,088 00	2,950 00	5,276 95

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.
SURVEYOR, PROSECUTING ATTORNEY AND COUNTY COMMISSIONERS
 —Concluded.

Counties.	Salaries for the Year.			Salaries.	
	Surveyor.	Assistants.	Totals.	Prosecuting Attorney.	Board of Three Commissioners.
Logan.....	2,682 00	3,216 50	5,898 50	1,650 00	5,341 78
Lorain.....	4,082 00	12,837 99	16,919 99	3,609 96	6,024 64
Lucas.....	5,550 00	45,989 35	51,539 35	4,770 00	11,878 50
Madison.....	2,100 00	4,344 00	6,444 00	1,100 00	3,887 28
Mahoning.....	4,880 00	22,528 40	27,408 40	4,010 00	7,162 20
Marion.....	2,955 00	9,252 29	12,207 29	1,830 00	5,255 76
Medina.....	2,482 00	7,432 55	9,914 55	1,243 92	3,701 16
Meigs.....	1,900 00	425 00	2,325 00	1,400 00	2,790 00
Mercer.....	2,740 00	5,004 00	7,744 00	1,500 00	4,859 08
Miami.....	3,340 00	2,840 62	6,180 62	2,550 00	5,075 16
Monroe.....	1,870 00	1,570 50	3,440 50	1,350 00	2,970 36
Montgomery.....	5,175 00	32,751 86	37,926 86	4,480 00	11,337 80
Morgan.....	1,630 00	1,203 00	2,833 00	950 00	2,880 00
Morrow.....	1,640 00	5,922 98	7,562 98	950 00	3,166 40
Muskingum.....	3,605 00	5,653 95	9,258 95	3,025 00	4,875 00
Noble.....	1,690 00	2,315 12	4,005 12	1,050 00	2,696 44
Ottawa.....	2,055 00	5,122 48	7,177 48	1,250 00	3,145 68
Paulding.....	2,360 00	6,241 23	8,601 23	1,250 00	3,549 18
Perry.....	2,221 96	1,356 10	3,781 06	1,950 00	3,317 49
Pickaway.....	2,574 96	3,887 50	6,462 46	1,450 00	4,084 80
Pike.....	1,600 00	1,213 98	2,813 98	900 00	2,587 50
Portage.....	2,930 00	1,796 33	4,726 33	1,650 00	4,067 28
Preble.....	2,444 00	2,128 00	4,572 00	1,300 00	4,513 68
Putnam.....	2,810 00	3,210 00	6,050 00	1,600 00	4,516 52
Richland.....	3,495 00	14,558 80	18,053 80	2,630 00	4,548 45
Ross.....	3,250 00	4,216 67	7,466 67	2,250 00	4,090 86
Sandusky.....	2,913 40	5,216 27	8,159 67	1,950 00	4,419 72
Scioto.....	3,243 00	5,161 25	8,404 25	2,670 00	3,674 25
Seneca.....	3,420 00	12,281 81	15,701 81	2,370 00	5,590 90
Shelby.....	2,487 96	3,314 00	5,801 96	1,350 00	3,776 52
Stark.....	4,780 00	25,439 81	30,219 81	4,070 00	7,723 60
Summit.....	4,622 60	22,327 50	26,950 10	3,930 00	7,057 76
Trumbull.....	3,885 00	29,614 26	33,499 26	2,830 00	5,213 40
Tuscarawas.....	3,694 80	3,507 77	7,202 57	3,030 00	4,388 40
Union.....	2,207 00	4,000 00	6,207 00	1,200 00	4,161 90
Van Wert.....	2,880 00	6,600 50	9,480 50	1,600 00	4,439 68
Vinton.....	1,399 00	-	1,399 00	780 00	2,681 22
Warren.....	2,166 00	4,936 25	7,102 25	1,350 00	3,757 08
Washington.....	3,244 92	4,763 25	8,008 17	2,550 00	4,150 08
Wayne.....	3,300 00	7,701 53	11,001 53	2,130 00	4,962 23
Williams.....	2,613 00	13,108 32	15,721 32	1,400 00	4,403 58
Wood.....	3,660 00	8,479 24	12,139 24	2,590 00	5,802 92
Wyandot.....	2,409 96	7,832 00	10,241 96	1,150 00	4,482 72
Total.....	\$258,610 22	\$854,873 38	\$1,113,483 60	\$185,056 80	\$412,431 00

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.
SHERIFF.

Counties.	Compensation and Expenses During the Year.					Fees earned During the Year.
	Salary and Allowance under Sec. 2848, General Code.	Deputies and Clerks.	Maintenance Horses and Vehicles.	Other Expenses.	Totals.	From County and Other Sources.
Adams.....	\$1,470 00	\$600 00	-----	-----	\$2,070 00	\$1,260 00
Allen.....	3,043 47	2,980 00	-----	-----	6,023 47	5,796 15
Ashland.....	1,400 00	970 00	-----	\$128 52	2,498 52	1,306 51
Ashtabula.....	3,059 31	5,957 00	\$66 09	2,898 29	11,980 69	7,198 72
Athens.....	2,845 00	2,100 00	1,432 04	286 57	6,663 61	1,742 40
Auglaize.....	1,845 00	1,530 00	-----	1,671 21	5,046 21	2,942 59
Belmont.....	3,690 00	4,820 00	-----	3,834 90	12,344 90	6,271 78
Brown.....	1,558 20	1,032 69	-----	1,715 82	4,306 71	3,262 91
Butler.....	3,260 95	4,720 00	1,328 07	616 04	9,925 06	4,002 42
Carroll.....	975 00	460 00	-----	-----	1,435 00	605 09
Champaign.....	1,721 77	900 00	423 08	121 71	3,166 56	1,959 63
Clark.....	3,280 07	3,300 00	2,175 66	338 49	9,094 22	4,562 10
Clermont.....	1,806 45	1,017 50	743 52	343 24	3,910 71	2,663 55
Clinton.....	1,414 92	1,312 00	718 34	403 87	3,849 13	1,978 66
Columbiana.....	3,437 19	4,650 00	1,740 98	2,815 25	12,643 42	6,951 82
Coshocton.....	1,938 09	2,030 00	229 03	1,000 86	5,197 98	6,900 87
Crawford.....	2,022 00	1,500 00	-----	1,497 45	5,019 45	3,435 11
Cuyahoga.....	6,300 00	92,958 55	4,471 89	-----	103,730 44	62,648 31
Darke.....	2,340 00	1,380 00	-----	1,438 20	5,158 20	4,246 68
Defiance.....	1,470 00	1,500 00	-----	1,134 01	4,104 01	1,704 16
Delaware.....	1,703 40	960 00	969 04	-----	3,632 44	2,703 60
Erie.....	2,407 73	2,714 00	295 17	210 70	5,627 60	2,968 48
Fairfield.....	2,246 06	1,270 00	914 25	125 00	4,555 31	2,526 84
Fayette.....	1,305 00	1,633 33	1,135 16	191 63	4,265 12	1,653 49
Franklin.....	4,694 68	26,710 19	-----	628 08	32,032 95	22,185 82
Fulton.....	1,414 92	1,301 50	214 61	887 16	3,818 19	1,378 44
Gallia.....	1,524 96	980 00	-----	487 76	2,992 72	1,007 40
Geauga.....	971 00	127 50	-----	203 49	1,301 99	2,161 00
Greene.....	1,745 00	2,218 50	1,278 38	698 18	5,940 06	3,505 95
Guernsey.....	2,530 34	1,899 00	399 25	918 50	5,747 09	2,175 65
Hamilton.....	5,450 00	43,474 50	1,757 36	878 77	51,560 63	30,073 43
Hancock.....	2,115 00	1,240 00	741 52	263 45	4,359 97	2,818 55
Hardin.....	1,800 00	1,400 00	925 00	-----	4,125 00	2,247 22
Harrison.....	1,195 00	435 56	-----	1,705 54	3,336 10	1,711 15
Henry.....	1,525 00	1,010 00	971 68	288 19	3,794 87	1,943 50
Highland.....	1,758 14	1,037 00	-----	323 85	3,118 99	1,586 94
Hocking.....	1,429 66	1,200 00	408 27	147 39	3,185 32	2,210 11
Holmes.....	1,084 92	-----	-----	-----	1,084 92	565 81
Huron.....	2,025 78	1,500 00	524 24	1,078 78	5,128 80	2,167 16
Jackson.....	2,100 00	1,174 00	1,060 35	189 44	4,523 79	2,189 96
Jefferson.....	3,227 71	3,865 00	3,435 25	610 70	11,138 66	4,370 72
Knox.....	1,800 00	1,200 00	904 79	1,000 12	4,904 91	2,785 65
Lake.....	1,360 00	605 75	-----	1,082 27	3,048 02	429 87
Lawrence.....	2,505 00	1,300 00	684 50	-----	4,489 50	2,844 13
Licking.....	2,825 00	2,740 00	-----	2,126 97	7,691 97	3,861 26

TABLE OF FEES AND SALARIES OF COUNTY OFFICERS—Continued.

SHERIFF—Concluded.

Counties.	Compensation and Expenses During the Year.					Fees earned During the Year.
	Salary and Allowance under Sec. 2848, General Code.	Deputies and Clerks.	Maintenance Horses and Vehicles.	Other Expenses.	Totals.	From County and Other Sources.
Logan.....	1,836 00	1,560 00	-----	1,543 75	4,939 75	4,499 34
Lorain.....	3,547 00	6,829 28	1,053 93	1,060 42	12,490 63	5,806 79
Lucas.....	4,410 00	28,770 56	5,046 00	3,728 42	41,954 98	20,249 45
Madison.....	1,894 00	1,399 50	655 39	186 43	4,135 32	1,740 56
Mahoning.....	4,030 08	7,500 00	7,641 80	-----	19,171 88	12,136 82
Marion.....	1,973 19	2,800 00	1,606 52	1,348 35	7,728 06	3,892 90
Medina.....	1,465 40	700 80	-----	535 50	2,701 70	1,731 40
Meigs.....	1,727 35	1,258 40	-----	1,086 16	4,071 91	1,879 07
Mercer.....	1,722 00	1,200 00	522 89	352 01	3,796 90	1,631 66
Miami.....	2,475 00	4,475 30	-----	2,527 00	9,477 30	3,954 43
Monroe.....	1,578 88	424 44	665 00	-----	2,668 32	1,686 53
Montgomery.....	4,265 00	18,248 68	2,663 30	1,278 34	26,455 32	10,105 05
Morgan.....	1,029 96	360 00	379 33	324 54	2,093 83	1,045 32
Morrow.....	1,030 00	362 97	720 63	-----	2,113 60	786 91
Muskingum.....	2,895 00	3,720 00	-----	2,326 56	8,941 56	4,050 46
Noble.....	1,140 00	150 00	-----	313 18	1,603 18	1,056 32
Ottawa.....	1,383 93	1,375 00	1,019 41	721 15	4,499 49	1,676 15
Paulding.....	1,422 11	1,120 11	-----	2,371 97	4,914 19	1,694 80
Perry.....	2,025 00	1,950 00	1,989 34	-----	5,964 34	2,331 78
Pickaway.....	1,880 00	1,200 00	1,227 15	-----	4,307 15	3,273 20
Pike.....	986 00	-----	-----	-----	986 00	1,532 71
Portage.....	1,500 00	1,200 00	-----	-----	2,700 00	2,634 99
Preble.....	1,445 30	1,080 00	-----	540 82	3,066 12	2,040 71
Putnam.....	1,860 74	1,135 00	-----	-----	2,995 74	2,314 12
Richland.....	2,545 00	2,525 00	-----	836 70	5,906 70	3,079 29
Ross.....	2,350 00	2,040 00	1,699 78	3,739 78	9,829 56	3,438 60
Sandusky.....	2,025 00	1,680 00	-----	-----	3,705 00	1,828 05
Scioto.....	2,880 00	2,545 00	1,460 12	2,167 55	9,052 67	5,504 87
Seneca.....	2,396 94	1,485 00	831 70	-----	4,713 64	3,749 95
Shelby.....	1,770 00	486 00	-----	1,084 58	3,340 58	1,658 00
Stark.....	3,760 00	15,861 87	2,533 50	1,864 11	24,019 48	13,377 52
Summit.....	3,690 00	20,555 40	-----	14,573 53	38,818 93	20,166 30
Trumbull.....	2,855 51	7,910 00	3,769 92	1,442 36	15,977 79	5,610 79
Tuscarawas.....	2,992 24	2,680 00	808 42	510 28	6,990 94	3,417 81
Union.....	1,305 00	600 00	524 09	384 04	2,813 13	2,091 26
Van Wert.....	1,750 00	1,500 00	1,359 28	-----	4,609 28	2,134 09
Vinton.....	903 95	266 67	500 00	106 33	1,776 95	667 84
Warren.....	1,470 00	1,080 00	1,709 38	-----	4,259 38	1,840 91
Washington.....	2,475 00	1,469 90	310 56	1,183 15	5,438 61	2,369 94
Wayne.....	2,185 93	1,325 00	20 78	366 14	3,897 85	2,189 13
Williams.....	1,525 00	1,240 00	-----	1,972 66	4,737 66	3,432 00
Wood.....	2,683 31	3,504 50	342 65	-----	8,815 45	4,421 13
Wyandot.....	1,250 00	1,005 00	-----	1,095 12	3,350 12	1,798 59
Total.....	\$193,956 54	\$396,292 95	\$71,008 39	\$88,116 32	\$749,404 20	\$412,039 13

CLERK HIRE OF COUNTY OFFICIALS.

Comparative Table showing total Clerk Hire in the 88 Counties under the fee system previous to 1906 and under the County Officers' Salary Law which became effective in 1907.

	Probate Judge.	Auditor.	Treasurer.	Clerk of Courts.	Recorder.	Sheriff.	Total.
1896.....	\$103,732	\$149,525	\$126,322	\$148,626	\$78,373	\$130,987	\$737,565
1897.....	96,889	150,546	130,204	151,046	72,495	113,403	714,583
1898.....	92,717	150,585	128,720	133,829	75,666	118,790	700,307
1899.....	104,071	151,341	138,604	151,255	86,657	131,186	763,114
1900.....	101,884	156,164	121,270	114,365	88,460	129,923	712,066
1901.....	70,358	126,134	87,715	77,198	61,107	86,356	508,868
1902.....	72,031	126,992	95,936	82,828	62,902	88,539	529,228
1903.....	82,973	143,862	129,296	105,687	90,881	109,677	662,376
1904.....	114,783	186,668	170,313	144,769	101,967	149,099	867,599
1905.....	109,036	195,399	155,214	139,446	114,861	158,128	872,084
1906.....	129,344	194,372	160,519	135,677	125,574	161,887	907,373
1907.....							
1908.....	151,563	236,348	210,021	155,674	141,321	142,594	1,037,521
1909.....	158,949	250,595	215,650	169,354	154,088	148,201	1,096,837
1910.....	165,526	267,940	222,184	174,235	166,434	154,893	1,151,212
1911.....	172,741	279,738	235,427	185,888	174,378	157,717	1,205,889
1912.....	180,706	296,706	244,881	195,896	182,744	163,760	1,264,693
1913.....	192,698	301,331	256,855	219,646	196,358	175,699	1,342,587
1914.....	201,962	304,129	271,926	228,199	207,450	187,538	1,401,204
1915.....	207,429	304,187	287,250	243,846	215,750	196,941	1,455,403
1916.....	217,395	425,894	292,815	247,452	207,756	208,659	1,599,971
1917.....	237,493	489,886	312,691	268,794	249,924	226,335	1,785,123
1918.....	258,144	540,978	346,218	298,905	266,636	266,898	1,977,769
1919.....	288,872	606,551	397,565	328,541	311,341	321,290	2,254,160
1920.....	354,283	700,719	471,029	374,231	428,254	396,292	2,724,808

**SCHOOL LAND RENTS COLLECTED AND DISBURSED FOR
FISCAL YEAR ENDING JUNE 30, 1921.**

Balance on hand July 1, 1920.	Received during fiscal year.	Total.	Disbursed.	Balance on hand June 30, 1921.
\$1,679 99	\$10,911 87	\$12,591 86	\$12,541 48	\$50 38

DOG AND KENNEL FUND.

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING JUNE 30, 1921.

Counties.	No. of Sheep Killed and Injured.	Balance in Fund July 1, 1920.	Receipts, Year Ending July 1, 1921.	Damages and Fees Allowed During Year.
Adams.....		\$9 47	\$552 00	
Allen.....	344	3,071 26	4,085 80	\$3,249 12
Ashland.....	220	1,875 79	3,214 26	1,482 58
Ashtabula.....	221	4,971 34	5,244 49	2,209 65
Athens.....	277	10,158 57	5,454 50	2,344 50
Auglaize.....	130	3,509 77	2,905 00	1,095 32
Belmont.....	1,634	13,722 07	9,434 50	5,578 05
Brown.....	143	2,101 40	1,980 75	1,420 55
Butler.....	38	2,902 85	5,268 25	768 60
Carroll.....	344	588 18	2,310 00	1,911 75
Champaign.....	213	1,685 86	3,247 45	1,012 45
Clark.....	1,008	4,330 32	4,409 00	2,341 45
Clermont.....	239	1,434 00	3,026 75	2,022 92
Clinton.....	206	2,982 36	2,697 25	2,052 72
Columbiana.....	115	5,835 79	5,757 95	957 90
Coshocton.....	532	3,493 68	4,194 99	3,232 18
Crawford.....	229	2,948 17	3,116 50	1,399 05
Cuyahoga.....	198	12,052 16	33,608 58	6,154 19
Darke.....	187	2,558 90	2,952 50	1,520 05
Defiance.....	99	2,469 40	2,222 50	907 95
Delaware.....	142	4,662 10	1,799 75	1,965 45
Erie.....	160	3,123. 72	2,174 84	1,550 60
Fairfield.....	255	3,349 26	3,566 60	2,070 55
Fayette.....	188	2,187 92	2,401 50	1,277 45
Franklin.....	269	6,685 39	8,834 85	2,429 36
Fulton.....	255	4,799 87	2,734 80	1,169 15
Gallia.....	365	606 98	2,438 75	2,224 75
Geauga.....	157	1,407 91	1,735 75	615 50
Greene.....	344	2,349 27	3,621 00	2,875 75
Guernsey.....	425		4,333 75	2,137 95
Hamilton.....	136	12,608 85	8,851 75	1,851 98
Hancock.....	515	5,077 30	2,419 75	3,674 25
Hardin.....	150	1,213 90	2,780 75	1,437 13
Harrison.....	629	1,945 44	3,538 65	3,123 18
Henry.....	117	2,003 60	1,530 00	771 98
Highland.....	306	2,750	4,215 50	3,246 43
Hocking.....	101	1,842 05	3,909 00	760 75
Holmes.....	305	1,414 41	2,928 50	2,458 81
Huron.....	276	1,524 25	2,002 00	2,528 90
Jackson.....	80	2,985 55	1,585 50	492 55
Jefferson.....	586	9,815 97	6,100 25	2,780 65
Knox.....	256	2,613 12	3,351.55	2,473 70
Lake.....	98	3,650 20	2,496 75	747 10
Lawrence.....	51	1,207 95	3,440 77	343 30
Licking.....	453	6,271 61	4,669 75	2,904 40

DOG AND KENNEL FUND.

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING JUNE 30, 1921.

Allowances. for Other Animals.	Transfers to Humane Societies.	Transfers to Board of Education.	Other Allowances.	Total Disburse- ments.	Balance July 1, 1921.
			\$22 88	\$22 88	\$538 59
\$140 00			143 00	3,532 12	4,939 29
578 20			908 00	2,968 78	2,121 27
	\$700 00	\$3,109 49		6,019 14	4,196 69
		3,200 00	1,036 76	6,581 26	9,031 81
		1,757 17	500 00	3,352 49	3,062 28
			219 45	5,797 50	18,409 02
			635 86	2,056 41	2,351 94
	1,200 00		526 00	2,494 00	5,676 50
			60 25	1,972 00	926 18
	310 00		381 80	1,704 25	3,670 46
			1,577 71	3,919 16	5,108 41
223 45			129 90	2,376 27	2,084 48
		1,000 00	1,182 98	4,835 70	843 91
		2,538 23	2,643 00	6,139 13	6,486 41
			637 62	3,869 80	3,818 87
		700 00	1,637 05	3,736 10	3,088 57
200 00	14,002 99	5,705 99	4,990 32	30,853 49	16,048 00
		1,700 00	46 50	3,066 55	2,803 05
	600 00	400 00	365 73	2,273 68	2,517 52
		1,000 00	372 75	3,938 20	2,523 65
	350 00	233 89	51 00	2,185 49	3,113 07
	827 51		453 60	3,351 66	3,800 20
21 20	200 00	151 77	200 51	2,050 93	2,750 89
	6,682 63		1,170 07	10,282 06	5,597 25
			761 03	1,930 18	5,574 14
			106 50	2,331 25	896 53
36 00	300 00	67 27	30 00	1,048 77	2,094 89
			399 85	3,275 60	2,260 77
31 60			704 50	2,874 05	2,925 75
887 00	1,379 00	950 00	3,906 25	8,974 23	12,486 37
			833 95	4,538 20	4,287 25
			1,651 73	3,088 86	2,303 06
53 00			1,296 55	4,472 73	2,118 46
			77 90	849 88	2,683 72
			807 70	4,054 13	188 87
		1,180 32	632 16	2,573 23	3,613 62
			451 24	2,910 05	1,713 41
152 30			124 01	2,805 21	721 04
		1,757 94	78 80	2,329 29	2,386 42
		3,615 86	985 45	7,381 96	8,534 26
			167 10	2,670 80	3,544 62
		2,000 00	46 00	2,793 10	3,438 25
125 00	420 00		772 00	1,600 30	2,988 42
	1,200 00	1,000 00	1,903 01	7,007 41	4,354 80

DOG AND KENNEL FUND.

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING JUNE 30, 1921
—Concluded.

Counties.	No. of Sheep Killed and Injured.	Balance in Fund July 1, 1920.	Receipts Year Ending July 1, 1921.	Damages and Fees Allowed During Year.
Logan.....	286	2,075 64	2,645 25	2,954 02
Lorain.....	154	5,676 85	6,621 09	1,733 55
Lucas.....	139	9,136 83	8,307 03	979 65
Madison.....	136	206 76	2,145 50	1,286 55
Mahoning.....	403	3,471 81	3,084 78	3,586 75
Marion.....	193	3,207 85	3,183 88	2,422 10
Medina.....	206	2,524 01	2,449 25	1,806 60
Meigs.....	400	4,703 45	6,123 00	3,157 60
Mercer.....	48	5,166 00	2,554 00	550 90
Miami.....	58	3,427 55	2,094 99	618 40
Monroe.....	133	2,809 80	2,834 58	807 15
Montgomery.....	149	8,383 92	12,180 37	1,577 80
Morgan.....	428	29 47	2,361 25	2,343 42
Morrow.....	163	2,181 34	2,320 50	2,222 95
Muskingum.....	99	3,377 41	4,340 50	1,320 01
Noble.....	589	3,151 54	2,760 18	4,208 55
Ottawa.....	92	2,105 10	1,677 25	679 00
Paulding.....	111	2,336 11	1,893 56	796 85
Perry.....	135	3,324 22	3,613 24	519 00
Pickaway.....	99	2,597 92	2,464 75	1,207 00
Pike.....	46	423 31	2,241 75	411 65
Portage.....	170	1,630 40	3,469 63	865 40
Preble.....	213	535 88	2,068 10	2,293 26
Putnam.....	88	2,386 42	1,521 00	714 90
Richland.....	88	1,834 59	4,808 20	815 30
Ross.....	282	3,301 30	6,096 00	2,902 90
Sandusky.....	139	545 43	2,090 89	730 63
Scioto.....	7	5,643 44	4,814 15	58 30
Seneca.....	229	2,686 17	2,943 45	2,737 96
Shelby.....	122	8,842 53	2,158 00	1,103 30
Stark.....	517	14,717 70	3,316 50	3,582 18
Summit.....	214	7,351 90	5,385 94	2,510 80
Trumbull.....	191	2,577 20	6,601 23	1,692 70
Tuscarawas.....	176	3,051 39	6,440 58	1,410 78
Union.....	138	269 08	2,338 00	2,162 25
Van Wert.....	264	2,064 28	2,242 46	2,335 85
Vinton.....	332	955 51	915 00	1,750 42
Warren.....	87	5,183 43	2,365 80	739 15
Washington.....	357	5,123 88	5,345 75	2,030 30
Wayne.....	198	4,657 20	3,557 56	1,950 56
Williams.....	68	2,114 55	2,071 35	1,101 85
Wood.....	138	2,697 32	3,674 31	1,603 75
Wyandot.....	262	2,624 05	2,231 25	2,845 10
Total.....	21,313	\$317,186 00	\$347,496 93	\$162,699 74

DOG AND KENNEL FUND.

RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDING JUNE 30, 1921
—Concluded.

Allowances for Other Animals.	Transfers to Humane Societies.	Transfers to Board of Education.	Other Allowances.	Total Disburse- ments.	Balance July 1, 1921.
			\$241 50	\$3,195 52	\$1,997 49
\$161 60	\$2,500 00	\$1,472 50	157 35	6,025 00	6,224 99
250 00	7,000 00	663 36	835 70	9,728 71	7,715 15
			233 10	1,519 65	2,157 66
76 60	1,800 00		300 00	5,763 35	1,058 04
			104 25	2,526 35	3,979 13
695 30	42 45		44 07	2,588 42	2,384 84
				3,157 60	7,668 85
			100 00	650 90	7,069 10
127 20	1,000 00		703 00	2,448 60	3,166 84
219 15		1,732 67	621 30	3,380 27	2,264 11
	10,000 00	1,600 00	2,838 67	16,016 47	4,589 42
				2,343 42	47 30
			207 90	2,430 85	2,177 04
124 10	1,350 00		758 67	3,552 78	4,165 13
			39 00	4,247 55	2,363 17
			57 78	736 78	3,050 27
			114 15	911 00	3,411 02
			527 65	1,046 65	5,981 06
		1,000 00	381 28	2,588 28	2,772 79
		1,300 00	652 12	2,363 77	391 29
1,009 15			250 15	2,124 70	3,228 63
			297 85	2,591 11	1,249 23
	600 00	658 62	63 00	2,036 52	1,870 90
			587 75	1,403 05	5,264 83
			1,932 35	4,835 25	4,782 95
			45 00	775 63	1,860 69
	3,000 00	2,400 00	630 42	6,088 72	4,394 12
			112 41	2,850 37	3,722 65
		4,000 00	215 54	5,318 84	5,832 34
713 50	1,800 00	6,600 00	684 40	13,380 08	4,959 52
898 10	2,300 00	1,143 18		6,852 08	6,127 41
422 15	701 39		2,062 39	4,878 63	4,299 80
				1,410 78	8,081 19
			55 17	2,217 42	389 66
			67 50	2,403 35	2,145 84
				1,750 42	213 16
		3,909 83	167 72	4,816 70	2,798 38
21 60	200 00	3,000 00	1,220 57	6,472 47	3,997 16
		2,145 23	900 00	4,995 79	4,068 55
			629 60	1,731 45	2,454 45
			181 00	1,784 75	4,586 88
			33 00	2,878 10	1,977 20
\$7,166 20	\$60,565 97	\$64,493 32	\$54,811 78	\$349,737 01	*\$337,563 19

*Outstanding allowances \$22,617 27

STATEMENT OF LIVE STOCK FOR 1921.

EXHIBITING THE NUMBER OF HORSES, CATTLE, MULES AND ASSES, SHEEP, HOGS AND POULTRY AS RETURNED FOR TAXATION, TOGETHER WITH THE AGGREGATE VALUE OF SAME IN EACH COUNTY.

Counties.	HORSES.		CATTLE.	
	Number.	Value.	Number.	Value.
Adams.....	6,790	\$463,609	14,878	\$469,380
Allen.....	9,072	832,550	19,186	670,150
Ashland.....	7,709	662,000	15,882	627,840
Ashtabula.....	11,061	943,635	32,936	1,900,960
Athens.....	5,349	378,615	18,483	578,505
Auglaize.....	9,663	823,135	28,458	769,336
Belmont.....	8,113	667,382	25,616	973,017
Brown.....	9,137	616,540	17,199	556,470
Butler.....	9,351	734,385	20,323	918,915
Carroll.....	5,120	496,445	14,123	542,740
Champaign.....	9,575	679,440	20,369	775,438
Clark.....	10,271	785,970	21,278	897,160
Clermont.....	7,969	508,090	18,016	673,642
Clinton.....	9,236	729,785	14,840	590,245
Columbiana.....	8,928	754,530	23,083	1,004,210
Coshocton.....	7,279	555,330	19,939	699,020
Crawford.....	8,104	659,960	19,490	699,570
Cuyahoga.....	10,973	1,102,520	9,948	437,580
Darke.....	17,332	1,347,680	28,501	986,140
Defiance.....	8,029	712,040	13,408	526,260
Delaware.....	8,892	744,510	22,981	809,380
Erie.....	5,133	454,540	9,200	427,890
Fairfield.....	10,261	877,350	25,604	904,570
Fayette.....	9,754	737,140	17,255	716,200
Franklin.....	12,069	919,005	26,037	985,639
Fulton.....	8,842	826,275	22,062	1,136,480
Gallia.....	6,133	468,310	15,995	523,155
Geauga.....	6,301	532,550	20,906	1,199,955
Greene.....	9,837	778,578	18,638	803,037
Guernsey.....	7,028	549,420	22,983	761,385
Hamilton.....	10,498	999,495	13,428	810,479
Hancock.....	11,113	1,018,390	26,765	974,550
Hardin.....	9,539	845,470	20,194	772,690
Harrison.....	4,806	435,450	14,296	554,810
Henry.....	9,084	829,315	15,558	571,115
HIGHLAND.....	10,445	766,730	22,619	849,270
Hocking.....	4,300	320,825	11,256	316,990
Holmes.....	7,694	728,900	18,197	714,980
Huron.....	8,706	702,895	16,453	663,620
Jackson.....	4,162	295,260	13,964	399,419
Jefferson.....	4,777	442,050	12,911	533,536
Knox.....	8,630	760,759	31,008	838,787
Lake.....	3,757	300,034	7,941	428,973
Lawrence.....	4,909	388,480	13,987	400,108
Licking.....	12,174	911,895	33,013	1,200,083
Logan.....	9,769	789,660	19,695	776,290
Lorain.....	9,553	829,330	24,747	1,432,806
Lucas.....	6,410	496,690	9,127	405,360
Madison.....	12,301	911,552	18,149	762,594
Malheur.....	6,653	536,720	22,188	914,561
Martinsburg.....	8,197	637,760	16,143	630,780
Medina.....	8,414	745,346	19,194	1,134,720
Meigs.....	4,817	358,285	12,269	397,544
Mercer.....	10,921	965,120	21,029	793,835
Mitchell.....	11,266	933,410	19,985	787,140
Monroe.....	5,867	472,860	17,797	547,571
Montgomery.....	12,106	878,990	21,608	807,830
Moravia.....	5,609	388,550	17,622	566,020
Murray.....	7,509	635,645	16,705	629,275
Muskegon.....	8,479	677,930	28,632	938,080

STATEMENT OF LIVE STOCK FOR 1921.

EXHIBITING THE NUMBER OF HORSES, CATTLE, MULES AND ASSES, SHEEP, HOGS AND POULTRY AS RETURNED FOR TAXATION, TOGETHER WITH THE AGGREGATE VALUE OF SAME IN EACH COUNTY.

MULES, ETC.		SHEEP.		HOGS.		POULTRY.	
Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
647	\$54,240	6,170	\$30,590	12,585	\$112,935	157,420	\$113,320
265	26,440	14,714	82,924	37,337	339,960	180,712	146,085
132	10,630	25,485	129,580	16,188	152,920	132,484	107,710
215	20,625	5,454	37,400	5,827	62,420	171,786	160,595
720	88,365	27,695	95,525	8,821	65,940	89,989	70,915
272	29,295	8,083	50,670	45,479	404,071	251,089	241,351
211	16,680	38,168	148,078	11,210	109,190	133,718	106,679
747	57,540	10,276	42,725	26,288	220,720	165,792	121,195
1,078	97,960	7,590	52,570	36,180	411,420	56,396	48,170
119	12,140	33,554	140,030	7,818	76,720	85,585	84,045
432	37,565	15,008	70,006	47,420	481,875	141,260	114,632
574	44,570	14,606	79,730	46,779	448,330	98,516	87,800
897	75,941	4,451	23,661	19,454	175,208	148,928	125,493
638	59,940	14,460	78,660	55,515	767,825	161,581	161,110
260	23,570	15,805	68,850	11,151	112,910	139,375	119,600
307	25,570	68,517	238,960	17,602	144,230	54,063	48,530
228	22,960	30,427	147,490	33,125	333,520	153,573	137,540
161	15,530	2,104	17,260	1,699	20,620	65,433	56,570
600	58,220	7,928	47,270	66,726	646,600	389,128	318,300
118	10,775	8,857	53,995	17,981	167,025	162,392	133,770
259	22,340	31,630	189,660	25,241	282,330	180,761	168,950
76	6,780	8,593	44,730	8,607	88,883	84,590	81,003
193	20,250	14,964	66,610	50,206	440,140	181,394	158,990
443	34,495	11,948	59,760	97,461	803,135	130,499	103,090
266	22,405	9,242	43,682	33,683	305,092	147,154	123,771
115	11,205	7,806	47,205	24,027	288,072	272,709	232,021
260	23,630	13,560	58,335	7,960	64,145	143,945	140,050
77	6,825	2,798	16,700	2,982	32,125	91,636	76,155
547	50,289	16,015	84,381	63,473	621,108	151,935	143,590
437	34,955	46,648	163,235	9,800	79,675	94,678	77,955
2,211	206,581	4,121	41,222	27,105	281,170	233,692	232,206
260	25,240	29,692	174,980	49,825	547,020	163,720	163,720
330	33,630	37,512	182,700	42,001	419,040	206,668	190,380
120	11,250	84,754	311,280	6,288	64,400	67,997	62,850
150	12,205	3,672	20,090	18,583	189,440	212,678	179,775
515	43,690	18,750	107,630	52,224	556,880	197,531	172,740
189	15,430	8,060	32,850	7,548	61,660	65,937	44,665
139	14,100	19,962	97,300	17,579	163,400	184,082	167,590
188	18,485	38,414	194,590	14,833	155,535	113,125	105,720
354	27,028	4,023	17,675	5,566	50,303	63,996	46,179
134	9,865	24,289	98,960	6,974	70,009	56,212	50,186
284	30,790	89,110	386,670	29,133	284,037	161,016	145,623
97	5,640	2,524	17,020	2,710	30,533	45,839	44,308
586	52,805	2,231	9,645	6,300	60,824	62,062	45,902
282	22,390	79,847	307,509	35,810	340,012	254,139	208,636
375	30,770	28,203	134,830	32,082	339,580	216,555	187,370
77	6,055	10,789	65,025	7,085	76,310	119,986	155,800
52	4,330	2,189	11,110	10,244	94,860	84,466	70,960
358	30,910	13,366	76,610	56,464	660,575	134,536	102,925
311	20,825	10,275	50,386	6,681	77,764	102,236	97,507
334	33,060	26,870	115,700	42,454	420,810	123,408	101,090
213	21,335	11,534	81,890	8,124	86,381	179,547	187,933
250	20,630	17,948	76,459	5,654	47,987	108,187	83,769
381	37,855	8,965	65,210	33,197	421,580	308,867	280,570
606	61,100	5,440	29,130	31,336	312,180	166,716	136,829
70	5,760	9,439	34,589	8,255	72,073	152,349	111,968
814	63,270	4,075	20,450	37,707	333,160	143,170	116,570
152	13,470	62,384	188,265	7,888	56,650	110,053	137,275
288	26,345	50,923	213,520	20,998	223,380	163,590	144,910
500	50,670	75,991	275,950	14,823	139,010	137,656	129,670

STATEMENT OF LIVE STOCK FOR 1921—Concluded.

Counties.	HORSES.		CATTLE.	
	Number.	Value.	Number.	Value.
Noble.....	5,329	404,340	21,031	657,308
Ottawa.....	5,351	484,040	9,030	356,482
Paulding.....	8,593	711,670	10,229	391,980
Perry.....	6,325	524,940	17,161	542,105
Pickaway.....	11,323	996,165	23,033	884,130
Pike.....	4,616	330,180	7,725	231,420
Portage.....	8,734	708,570	23,997	1,156,810
Preble.....	9,418	719,490	19,136	735,583
Putnam.....	10,205	888,760	20,755	697,150
Richland.....	9,218	753,803	20,620	801,686
Ross.....	10,819	832,120	21,980	809,605
Sandusky.....	8,552	822,880	16,645	634,320
Scioto.....	5,058	384,400	11,999	384,210
Seneca.....	11,721	1,098,490	22,757	878,460
Shelby.....	9,602	809,885	18,377	631,335
Stark.....	12,404	1,103,610	29,081	1,322,090
Summit.....	7,289	582,480	26,111	761,811
Trumbull.....	9,484	762,770	28,362	1,593,700
Tuscarawas.....	8,908	801,380	22,875	959,360
Union.....	9,901	794,750	19,699	791,360
Van Wert.....	9,148	846,420	13,195	510,130
Vinton.....	2,881	196,960	8,820	228,760
Warren.....	8,506	611,020	17,261	687,460
Washington.....	7,523	593,810	23,794	746,900
Wayne.....	12,596	1,115,120	28,501	1,257,435
Williams.....	8,587	731,130	18,656	843,770
Wood.....	12,763	1,173,590	23,052	998,770
Wyandot.....	7,746	693,240	16,162	635,010
Total.....	748,176	\$61,852,218	1,694,141	\$66,335,225

STATEMENT OF LIVE STOCK FOR 1921—Concluded.

MULES, ETC.		SHEEP.		HOGS.		POULTRY.	
Number.	Value.	Number.	Value.	Number.	Value.	Number.	Value.
50	\$4,085	41,473	\$155,860	7,967	\$59,795	131,817	\$92,438
42	3,245	3,098	16,865	8,210	79,891	121,702	83,954
318	31,260	5,966	33,130	18,592	18,494	175,797	135,630
179	15,630	18,988	82,985	16,788	155,705	100,619	88,815
442	41,025	8,842	46,685	47,958	454,220	178,589	172,195
402	34,110	3,545	14,950	12,136	94,776	83,362	53,940
131	10,640	8,599	39,715	6,758	74,775	111,965	112,600
1,167	109,825	7,323	34,199	68,620	653,669	173,234	146,147
245	19,680	9,533	55,245	38,307	333,465	278,249	202,525
282	25,935	28,862	132,289	21,131	195,817	27,174	22,565
438	30,335	8,081	42,765	44,818	381,665	108,014	84,565
196	14,990	9,360	58,030	25,058	243,400	122,127	103,350
914	83,690	692	3,120	7,700	75,190	83,336	65,940
341	27,250	31,942	174,680	39,054	414,070	198,813	188,780
229	21,980	6,237	37,490	30,026	296,885	208,821	168,153
354	29,220	8,301	40,770	20,050	206,550	202,366	218,430
224	14,725	2,270	14,585	7,101	70,125	66,862	64,689
231	20,640	8,801	44,130	5,757	67,527	114,078	108,736
246	21,490	21,499	88,110	15,648	152,110	128,619	112,720
291	28,410	33,335	169,550	45,998	438,850	211,739	166,240
373	34,330	6,344	39,760	18,350	201,930	182,969	173,020
219	19,760	9,588	33,240	4,430	34,710	49,058	31,250
759	65,600	11,045	57,080	27,737	354,850	112,687	111,390
325	28,950	25,989	87,410	9,736	87,450	164,190	157,510
386	37,530	13,892	70,654	23,854	227,909	189,356	162,176
153	12,955	15,166	87,865	22,264	262,919	219,731	176,266
314	32,320	9,028	47,410	34,504	326,420	232,823	188,360
297	33,740	48,063	237,342	36,166	408,620	142,071	125,117
31,462	\$2,836,594	1,712,870	\$7,831,451	2,166,877	\$21,270,794	12,967,711	\$11,237,073

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